

WHOLESALE PRICES FOR THE FIRST HALF OF JANUARY—concluded

DISTRICTS	SESAMUM (Til or Jinjili)		GHI		SUGAR, RAW (Gûr)		SALT		TOBACCO LEAF		TURMERIC		GRASS	
	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912
Rajputana— Eastern— Ajmer (a)	...	94·06	...	426·67	...	61·56	...	...	...	...	...	...	...	16·09
Punjab— Southern— Ferozpur	...	...	510	445	53·23	57·19	16·72	16·72	80	88·91	133·28	160	...	...
Central— Lahore	80	88·75	533·12	470	50	59·37	14·84	14·84	66·25	80	145·47	123·12	...	20
South-eastern— Delhi	80	88·75	550	475	40	50	17·5	17·34	80	80	120	150	11·41	15·94
Submontane— Amritsar	80	80	500	460	47·03	61·56	14·37	14·37	...	...	110	122·5	...	...
Northern— Râwpalpindi	...	...	530	430	38·75	50	13·75	13·75	...	100	...	150	...	12·5
Western— Lyallpur	...	...	505	430	41·25	55	15	15	80	80	...	...	10	8·75
Multan	75·62	78·44	533·75	450	43·44	49·37	15·31	15·31	...	82·5	...	...	...	...
N.-W. Frontier Province— Peshawar	...	76·2	474·06	433·91	49·22	58·7	15·57	15·36	114·27	64·63	...	152·34	...	...
Dera Ismael Khan	...	...	...	...	46·51	...	14·84	...	...	...	...	...	...	...
Sind and Baluchistan— Karachi	...	...	570	482·5	...	103·12	...	...	...	...	...	...	...	...
Shikarpur	...	...	570	459·37	...	53·75	...	...	43·75	...	...	...	...	...
Quetta	...	...	{ 522·5 to 597·5 } to 530 } { 597·5 }	460	...	...	...	...	...	...	...	...	...	...
Bombay— Deccan and Karnatak— Dharwar	...	...	...	...	60·16	69·01	...	...	...	...	...	...	...	...
Sholapur	...	...	526·30	456·15	65·78	...	...	...	192·97	171·93	85·99	...	...	...
Poona	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Khandesh and N.-E. Deccan— Ahmadnagar	...	77·66	491·67	416·67	...	80	...	...	...	...	...	...	...	...
Dhulia	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Gujarat— Surat	...	83·59	540·52	481·00	...	...	...	...	...	...	...	...	...	...
Ahmadabad	...	...	540	430	...	...	...	...	...	...	...	...	...	...
Central Provinces— Western— Nagpur	91·12	82	633·37	500	...	...	23·37	23·37	100	100	160	120	10	7·5
Central— Jubbulpore	66·62	57·12	520	400	...	...	22·25	23·5	114·25	90	123·12	128	5·75	6·62
Eastern— Raipur	...	...	460	430	...	...	20·5	20·5	150	140	110	120	...	...
Berar— Akola	76·25	76·25	505	385·75	...	...	20	20	105	98	...	...	...	...
Amraoti	83·37	75·75	500	460	...	...	20	19	200	148	...	...	6	10
Madras— South, central— Coimbatore	93·1	89·4	487·9	452·9	54·4	56·2	22·4	21·9	...	...	92·8	101·3	...	...
Salem	...	...	445·2	445·2	...	...	...	...	188·4	205·5	85·7	114·7	...	...
Central— Bellary	66·2	66·2	508	444·5	55·6	67·4	...	...	...	...	...	...	...	...
Cuddapah	...	...	466·2	427·8	...	...	...	...	...	...	65·9	95·5	...	...
Kurnool	...	...	...	...	...	...	...	...	116·6	116·6	74·1	106·9	...	...
East Coast, central— Nellore	...	...	416·6	333·3	...	...	15·7	15·7	...	...	...	...	...	...
East Coast, south— Madras	79·1	74·1	493·8	493·8	51·9	57·7	12·8	12·2	131·7	131·7	80·6	94·7	...	...
Tanjore	...	...	466·6	466·6	...	...	13·1	13·1	...	...	...	...	...	...
Trichinopoly	...	...	574·4	674·1	...	...	17·6	17·6	123·4	107·1	...	...	...	...
Southern— Madura	87	84·2	675·7	540·5	...	...	...	...	106·8	84·4	...	...	...	...
Mysore— Mysore	80	66	505·73	411·41	68·54	68·54	...	...	205·68*	197·13*	120	120	3·65	2·92
Bangalore	72	72	514·27	411·41	68·54	60	...	...	240*	248·12*	171·41	171·41	5·88	5·16

* Includes octroi duty amounting to Rs. 103 per 10 maunds

(a) Not reported yet.

(The figures state prices in rupees per ten maunds)

STRAW		JAWAR STALKS		BHUSA (WHITE)		BEAN		SHEEP, PER SCORE		PLOUGH BULLOCKS, PEE FAIR		KEROSENE OIL, PER TIN		DISTRICTS
1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	
...	9.37	...	14.53	30.78	...	100	...	85	...	2.91	Rajputana— Eastern— Ajmer
...	6.72	...	5.78	...	...	...	90	90	150	150	2.41	2.31	Punjab— Southern— Ferozpur
...	...	...	9.37	...	...	20	140	140	170	160	2.44*	2.44	Central— Lahore
...	8.75	20	10	...	20	17.5	80	80	150	150	2.17	2.09	South-eastern— Delhi	
...	...	...	7.97	...	20.62	17.34	100	120	...	...	2.52	2.28	Submontane— Amritsar
...	...	...	15	...	...	20	90	90	120	100	2.25	2.12	Northern— Rawalpindi
...	...	...	6.72	...	23.75	25	100	100	140	140	2.56	2.25	Western— Lyallpur
...	...	...	...	...	...	...	...	...	...	...	2.52	...	Multan
N.-W. Frontier Province—														
...	...	6.15	7.71	...	20.78	21.04	{ 60 to 100 }	60 to 100	60 to 200	60 to 200 }	2.69	2.69	Peshawar	
...	...	...	...	...	...	...	...	...	...	...	2.78	2.5	Dera Ismael Khan
...	...	...	9.37	...	...	15.47	...	...	...	...	2.03	2.37	Sind and Baluchistan— Karachi
...	...	...	7.5	6.87	24.37	25.31	{ 100 to 200 }	100 to 200 }	...	...	2.37	2.81	Shikarpur
...	...	...	...	...	...	...	...	...	...	...	...	...	Quetta
Bombay—														
...	...	...	...	...	...	...	69.37	...	...	...	2.25	...	Deccan and Karnatak—
...	...	...	...	...	...	19.27	25.73	...	...	...	2.06	...	Dharwar
...	...	...	...	...	...	...	...	...	...	...	2.01	2.08	Sholapur
...	...	...	...	...	...	28.59	31.41	...	...	...	2.06	1.97	Poona
...	...	...	...	...	...	...	...	...	...	...	2.20	2.12	Khandesh and N.-E. Deccan— Ahmadnagar
...	...	...	...	...	...	...	...	...	...	...	2.12	2.12	Dhulia
...	...	...	...	...	...	23.75	22.5	...	...	...	2.12	2.19	Gujarat— Surat
...	...	...	...	...	...	...	...	...	...	...	2.25	2.25	Ahmadabad
Central Provinces—														
...	...	...	...	...	...	...	50	50	100	90	2.12	1.87	Western— Nagpur
5	30	26.62	60	60	70	70	1.75	1.75	Central— Jubbulpore
...	...	...	...	...	...	...	...	...	...	...	2.25	2	Eastern— Raipur
...	17.5	16.5	...	...	33.37	33.25	90	80	57	59	1.87	1.87	Berar— Akola
...	14.75	...	...	...	...	...	60	60	75	80	2.25	2.12	Amrāoti
Madras—														
78	6.4	3.2	3.2	...	...	115.2*	109.5*	...	60	50	2.20	2.13	South, Central— Coimbatore
...	...	...	...	...	...	...	...	80†	80†	...	...	2	Salem
...	6.8	6.8	6.8	100†	100†	140	140	2.25	2.25	Central— Bellary
...	...	...	...	...	...	...	...	...	...	...	...	2	Cuddapah
36	3.6	2.5	2.25	Karnul
...	26.4	29.4	98.75†	98.75†	1.70	1.56	East Coast, central— Nellore
...	13.5	13.8	135†	130†	2.04	1.66	East Coast, south— Madras
15	12.9	32.3	32.4	2.35	2.22	Tanjore
305	2.92	3.65	3.65	...	...	20.4	16.9	...	...	40	40	2	Trichinopoly
588	5.88	4.27	4.27	33.8	33.8	160	160	{ 120 to 150 }	{ 120 to 150 }	2	2	Southern— Madura
Mysore—														
...	Mysore
Bangalore														

* Superior quality

† Sheep or goats

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GOVERNMENT OF INDIA
DEPARTMENT OF COMMERCE AND INDUSTRY

RETAIL PRICES FOR THE FIRST HALF OF JANUARY 1913

DISTRICTS	WHEAT		BARLEY		RICE				JOWAR OR CHOLUM (<i>Andropogon sorghum</i>)		BAJERA OR CUMBU (<i>Pennisetum typhoideum</i>)		
	Half-month of report	Previous half-month			Best sort		Common		Half-month of report	Previous half-month	Half-month of report	Previous half-month	
			Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month					
Burma—													
<i>Tenasserim</i> —													
Mergui*	..	..	..	..	..	..	..	..	..	..	..	..	..
Tavoy	..	..	..	..	..	..	..	..	..	..	..	..	..
Moulmein and Amherst	6 13	6 13	..	..	8 2	8 2	8 4	8 4	..	..	..	..	..
<i>Pegu (dellaic)</i> —													
Pegu	..	7 4	7 4	..	8 1	8 1	8 12	9 5	..	..	..	..	..
Rangoon	..	..	..	..	7 4	7 4	7 12	7 12	..	..	..	..	..
Maubin	..	..	..	..	8 1	7 4	10 —	8 12	..	..	..	..	..
Bassein	..	..	..	..	8 13	9 2	8 7	8 12	..	..	..	..	..
<i>Pegu (inland)</i> —													
Tharawadi	..	5 13	5 13	..	7 11	7 4	8 9	9 2	..	..	..	..	..
Henzada	..	..	..	..	9 10	9 10	10 5	10 5	..	..	..	..	..
Prome	..	..	..	..	..	8 12	10 —	10 —	..	..	..	..	..
Toungoo	..	..	..	..	8 2	8 2	8 12	8 12	..	..	..	..	..
Thayetmyo	..	..	..	..	6 1	6 1	7 7	7 7	..	..	..	..	..
<i>Upper Burma</i> —													
Mandalay	7 12	7 12	..	..	8 5	6 7	8 7	6 10	..	..	..	..	..
Bhamo	..	..	..	..	8 5	8 5	9 11	9 11	..	..	..	..	..
Pakokku	..	..	..	..	7 4	7 4	7 12	7 12	17 14	17 14	..	..	..
Meiktila	15 2	..	..	..	7 1	7 6	8 3	8 10	15 3	15 3	15 4	..	..
<i>Arakan</i> —													
Sandoway	3 4	3 4	..	..	8 1	8 1	9 5	9 5	..	..	..	..	..
Kyaupkyu	5 —	5 —	..	..	9 —	9 —	10 —	10 —	..	..	..	..	..
Akyab	..	..	..	..	7 —	7 —	9 —	9 —	..	..	..	..	..
Assam—													
<i>Surma</i> —													
Sylhet	..	8 —	8 —	..	..	10 —	10 8	12 —	12 4	..	..	..	..
Cachar	..	..	..	..	..	7 8	8 —	11 4	12 4	..	..	..	..
<i>Hill tracts</i> —													
Khási and Jaintia Hills	6 —	6 —	..	..	..	3 4	3 4	8 8	8 8	..	..	..	..
Gáro Hills	..	..	..	..	..	3 8	3 8	11 8	11 —	..	..	..	..
Manipur	8 —	8 —	..	..	..	20 —	21 —	22 —	23 —	..	..	..	..
Nágá Hills	..	..	..	..	..	8 —	8 —	9 —	9 —	..	..	..	..
Lushai Hills	..	..	..	..	..	5 —	..	8 —	7 —	..	..	..	..
<i>Brahmaputra</i> —													
Goálpara	12 —	14 —	..	..	5 —	5 —	8 8	9 —	..	..	..	..	..
Kámrup	8 —	8 —	..	..	6 —	6 —	10 —	10 —	..	..	..	..	..
Darrang	6 —	6 8	..	..	7 —	6 8	11 —	11 —	..	..	..	..	..
Nowgong	..	..	..	..	8 —	8 —	13 —	13 —	..	..	..	..	..
Sibságar	7 —	7 —	..	..	4 8	4 8	10 8	10 8	..	..	..	..	..
Lakhimpur	..	..	..	..	5 —	5 —	11 —	11 —	..	..	..	..	..
Bengal—													
<i>Eastern</i> —													
Chittagong	..	..	..	..	..	..	..	9 4	9 —	..	..	..	..
Noakhali	..	..	..	..	..	..	..	9 —	..	..	..	..	..
Backerganj	..	..	..	..	..	..	..	8 12	8 —	..	..	..	..
Maimensingh	..	10 —	10 —	..	..	..	..	9 12	9 12	..	..	..	..
Tippera	..	..	..	..	..	..	..	9 11	9 11	..	..	..	..
Dacca	..	8 —	8 —	16 —	16 —	..	..	9 —	9 —	..	..	..	..
<i>Deltaic</i> —													
Khulna	..	..	..	..	..	..	..	9 —	9 2	..	..	..	..
24-Parganas	..	..	..	..	..	..	..	8 —	8 —	..	..	..	..
Howrah	..	10 —	10 —	13 —	13 —	..	..	8 —	8 —	..	..	..	..
Calcutta	..	12 4	12 12	..	..	..	..	7 8	7 8	..	..	..	..
Hooghly	..	8 —	8 —	11 —	11 —	..	..	8 —	8 —	..	..	..	..
Nadia (Krishnagarh)	..	12 4	12 12	..	..	..	..	8 4	8 —	..	..	..	..
Jessore	..	8 —	8 —	11 —	11 —	..	..	8 —	8 —	..	..	..	..
Faridpur	..	15 —	13 4	18 —	16 —	..	..	8 —	8 —	..	..	..	..

* Not reported yet

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee.]

MARUA OR RAGI (<i>Eleusine coracana</i>)		KANGNI OR KAKUN, ITALIAN MILLET (<i>Setaria italica</i>)		GRAM, CHENNA, CHOLA, KADALAY, OR SUN AGA (<i>Oicet arietinum</i>)		MAIZE (<i>Zea Mays</i>)		ARHAR DAL		SALT		DISTRICTS
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
..	6 6	6 6	..	..	..	..	17 12	17 12	Burma—
..	9 5	9 5	..	..	7 9	7 9	17 12	17 12	Tenasserim—
..	10 11	10 11	..	..	6 14	6 14	18 13	18 13	Mergui
..	9 13	9 13	..	..	6 15	6 15	14 —	14 —	Tavoy
..	7 12	7 12	..	..	7 12	7 12	17 8	17 8	Moulmein and Amherst
..	8 —	8 —	..	..	..	..	14 —	14 —	Pegu (<i>deltaic</i>)—
..	9 8	9 8	..	..	8 13	8 13	14 —	14 —	Pegu
..	7 1	7 9	..	..	7 2	7 2	17 13	17 13	Rangoon
..	9 11	11 7	..	..	8 3	8 3	14 4	12 —	Manbin
..	9 7	9 7	..	..	..	..	14 3	14 3	Bassein
..	8 4	8 4	18 4	18 4	5 13	5 13	14 —	14 —	Pegu (<i>inland</i>)—
..	11 10	11 12	19 12	19 12	7 1	7 1	16 —	16 —	Tharawadi
..	10 12	10 12	..	..	5 9	5 9	11 6	11 6	Henzada
..	10 5	10 7	20 —	20 —	7 9	7 10	17 12	17 12	Prome
..	4 —	4 —	..	..	4 —	4 —	14 3	14 3	Toungoo
..	8 —	8 —	..	..	5 —	5 —	18 —	18 —	Thayetmyo
..	6 —	6 —	12 —	12 —	Upper Burma—
..	Mandalay
..	Bhamo
..	Pakokku
..	Meiktila
..	Arakan—
..	Sandoway
..	Kyaupkyu
..	Akyab
..	Assam—
..	Surma—
..	9 8	10 —	..	..	8 12	8 12	17 8	17 8	Sylhet
..	9 —	9 —	..	..	8 —	8 —	16 —	16 —	Cachar
..	Hill tracts—
..	7 8	7 8	10 8	10 8	6 —	6 —	10 —	10 —	Khási and Jaintia Hills
..	6 —	6 —	..	..	5 8	5 8	10 —	10 —	Gáro Hills
..	4 8	5 —	20 —	20 —	5 —	5 —	10 —	10 —	Manipur
..	6 —	6 —	..	..	5 4	5 4	10 —	10 —	Nágá Hills
..	6 —	..	..	..	4 8	4 8	8 —	8 —	Lushai Hills
..	10 —	10 —	..	..	..	..	..	..	Brahmaputra—
..	10 —	10 —	..	..	8 —	8 —	18 —	18 —	Goálpara
..	10 —	10 —	..	..	8 —	8 —	16 —	16 —	Kámráup
..	10 —	9 —	..	..	7 —	7 —	16 —	16 —	Darrang
..	9 —	8 4	..	..	8 —	8 —	16 —	16 —	Nowgong
..	9 —	9 —	..	..	7 8	7 8	16 —	16 —	Sibságár
..	10 —	10 —	..	..	8 —	8 —	16 —	16 —	Lakhimpur
..	Bengal—
..	Eastern—
..	9 —	9 —	..	..	7 —	7 —	22 —	22 —	Chittagong
..	10 —	10 8	..	..	..	..	18 —	20 —	Noakhali
..	9 —	9 —	..	..	..	..	16 —	16 —	Backerganj
..	11 —	11 —	..	..	8 —	8 —	17 —	17 —	Maimenshing
..	10 —	10 —	..	..	9 —	9 —	16 —	16 —	Tippera
..	16 —	17 —	Dacca
..	8 —	8 —	..	..	8 —	8 —	..	..	Deltaic—
..	12 —	11 8	..	..	11 8	10 —	20 —	20 —	Khulna
..	12 —	12 8	..	..	9 8	9 8	20 —	20 —	24-Parganas
..	..	11 —	11 —	11 14	11 —	13 —	13 —	9 12	9 12	18 —	18 —	Howrah
..	13 8	13 8	..	..	9 —	9 —	19 8	19 8	Calcutta
..	13 4	..	..	..	8 —	8 —	20 —	20 —	Hooghly
..	12 12	12 —	..	..	12 —	12 —	20 —	20 —	Nadia (Kishnagarh)
..	14 —	13 4	..	..	6 8	6 8	19 —	18 —	Jessore
..	Faridpur

RETAIL PRICES FOR THE FIRST HALF OF JANUARY 1913—continued

DISTRICTS	WHEAT		BARLEY		RICE				JAWAR OR CHOLUM (<i>Andropogon sorghum</i>)		BAJRA OR CUMBU (<i>Pennisetum typhoideum</i>)	
	Half-month of report	Previous half month	Half-month of report	Previous half month	Best sort		Common		Half-month of report	Previous half month	Half-month of report	Previous half month
Bengal—continued												
Western—												
Bankura . . .	10 —	9 8	...	...	...	...	10 —	9 8	...	...	...	...
Burdwan . . .	...	...	...	...	...	...	8 14	9 —	...	...	...	...
Birbhum . . .	10 —	10 —	...	...	...	...	9 —	9 —	...	...	...	...
Midnapur . . .	10 —	10 —	...	...	...	...	10 10	10 10	...	...	...	...
Murshidabad . . .	12 —	12 4	16 —	16 —	...	...	9 8	9 4	...	...	...	...
Northern—												
Pabna . . .	10 —	12 —	...	...	...	...	8 —	9 —	...	...	...	...
Rajshahi . . .	10 8	10 8	16 8	16 8	...	...	8 4	9 2	...	...	...	...
Malda . . .	11 —	11 —	...	18 —	...	...	8 —	8 —	...	...	...	...
Bogra . . .	9 12	9 12	...	...	...	...	8 4	7 14	...	...	...	...
Jalpaiguri . . .	8 —	8 —	...	...	...	...	8 13	9 —	...	...	...	...
Dinajpur . . .	11 7	11 7	...	...	...	...	10 4	10 13	...	...	...	...
Rangpur . . .	10 —	10 —	...	...	...	...	9 —	9 —	...	...	...	...
Hills—												
Darjeeling . . .	6 —	6 —	9 —	9 —	...	...	6 8	7 —	...	...	...	...
Bihar and Orissa—												
Bihar, north—												
Purnea . . .	10 —	10 —	...	...	...	...	8 —	...	...	...	...	...
Bhagalpur . . .	10 2	11 6	16 4	13 14	...	...	10 2	10 4	...	...	...	...
Darbhanga . . .	11 —	11 —	14 4	13 3	...	...	8 13	9 14	...	...	...	...
Muzaffarpur . . .	11 —	11 —	16 —	16 —	...	...	8 —	8 —	...	...	...	...
Sáran . . .	12 —	12 —	18 —	17 —	...	...	8 —	8 —	...	...	...	...
Champáran . . .	12 —	12 8	21 —	21 —	...	...	10 —	10 —	...	...	...	...
Bihar, south—												
Santal Parganas . . .	9 —	9 —	11 —	11 8	...	...	9 —	9 —	...	...	...	...
Monghyr . . .	11 —	11 —	17 —	17 4	...	...	9 —	9 8	...	...	...	...
Gaya . . .	11 —	10 12	10 —	10 —	...	...	8 —	8 12	18 —	18 —	...	...
Patna . . .	13 —	13 8	16 —	16 —	...	...	10 —	10 —	...	...	...	...
Shahabad . . .	11 8	11 8	13 —	12 8	...	...	10 8	10 8	...	...	...	...
Chota Nagpur—												
Singbhum . . .	9 —	9 8	...	...	...	...	9 —	9 8	...	...	...	...
Mánbhum . . .	10 —	10 —	13 4	13 —	...	...	10 8	10 8	...	...	16 —	16 —
Ránchi . . .	10 4	9 8	15 —	15 —	...	...	8 8	9 —	...	...	...	...
Paláman . . .	11 13	11 13	15 3	15 3	...	...	9 9	9 9	...	...	...	...
Hazáríbagh . . .	10 —	9 8	13 —	12 —	...	...	8 —	8 —	...	...	...	...
Orissa—												
Puri . . .	9 3	10 8	...	...	...	...	8 8	9 3	...	...	...	...
Cuttack . . .	10 8	10 8	...	...	...	...	10 2	9 7	...	...	...	...
Balasore . . .	8 —	8 —	...	...	...	...	11 8	11 —	...	...	...	...
Sambalpur . . .	11 —	11 —	...	...	...	...	11 4	10 4	...	...	...	...
United Provinces—												
(a) AGRA—												
Eastern—												
Mirzapur . . .	10 12	10 8	14 8	14 8	5 —	5 —	7 12	8 —	16 —	15 8	14 —	14 —
Benares . . .	11 15	11 15	13 13	14 6	6 2	6 2	7 5	7 5	15 3	15 11½	14 1½	15 3
Ghazipur . . .	11 —	11 —	12 14	13 2	6 1	6 1	9 7	9 7	17 11	17 11	13 2	13 2
Jaunpur . . .	11 8	11 8	14 8	14 5	5 6	5 6	9 6	8 8	...	...	...	...
Allahabad . . .	10 —	10 4	16 —	16 —	5 12	5 12	7 8	7 8	17 8	18 —	16 —	16 —
Central—												
Bánda . . .	13 4	13 4	17 —	17 —	4 8	4 8	8 —	8 8	20 8	20 8	17 —	17 —
Fatehpur . . .	12 —	12 4	17 —	17 —	8 —	8 —	9 —	9 —	19 —	19 —	15 —	16 —
Hamirpur . . .	13 6	14 1	17 —	17 —	5 10	5 10	7 12	7 2	20 —	20 —	15 4	15 4
Jalaun . . .	13 2½	13 3	17 —	17 —	5 —	5 —	8 —	8 —	18 8	18 8	15 —	15 —
Cawnpore . . .	11 —	11 12	16 —	16 8	...	...	8 8	8 —	19 —	18 8	15 8	15 8
Jhansi . . .	11 —	11 8	17 4	17 4	5 8	5 8	7 14	8 —	17 8	17 4	14 8	13 12
Etáwah . . .	12 4	12 4	16 8	16 8	3 —	3 —	9 —	7 8	18 8	20 8	16 4	17 4
Farrukhabad . . .	11 12	12 1	16 4	16 4	3 14	3 14	8 8	8 12	17 9½	18 3	15 5	15 7
Mainpuri . . .	12 8	13 —	17 8	18 —	5 —	5 —	8 —	8 —	18 —	20 —	17 8	18 —
Etah . . .	12 12	12 12	18 —	18 —	4 —	4 —	8 8	8 8	19 —	19 —	17 —	17 —
Western—												
Meerut . . .	12 —	12 4	15 8	15 8	3 4	3 4	7 4	7 4	16 8	18 —	15 —	15 —
Agra . . .	11 8	11 8	15 8	15 —	6 8	7 —	7 —	7 —	16 —	16 —	15 —	15 —
Muttra . . .	11 8	11 —	16 4	16 4	5 —	5 —	7 8	8 —	19 —	19 —	15 —	15 —
Aligarh . . .	12 —	12 —	16 —	16 —	3 8	3 8	5 —	5 —	18 —	17 —	16 —	16 —
Bulandshahr . . .	12 —	12 8	17 8	16 —	3 —	3 —	8 —	8 —	17 —	17 —	16 8	16 —
Submontane, east—												
Ballia . . .	11 11	11 1	14 5	14 4	6 8	6 8	9 2	9 2	16 14	16 4	13 —	13 —
Azamgarh . . .	10 8	11 —	13 —	13 —	6 —	6 —	9 —	9 —	...	...	...	...
Gorakhpur . . .	12 9	12 9	16 —	16 —	7 11	7 11	11 1	11 4	18 7	17 9	15 4	15 4
Basti . . .	12 12	13 —	...	...	6 4	6 4	8 —	8 —	...	...	...	...

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

MARUA OR RAGI (<i>Eleusine coracana</i>)		KANGNI OR KAKUN, ITALIAN MILLET (<i>Setaria italica</i>)		GRAM, CHENNA, CHOLA, KADALAY, OR SUNAGA (<i>Cicer arcticum</i>)		MAIZE (<i>Zea Mays</i>)		ARHAR DAL		SALT		DISTRICTS.
Half- month of report	Pre- vions half- month	Half- month of report	Pre- vions half- month	Half- month of report	Pre- vions half- month	Half- month of report	Pre- vions half- month	Half- month of report	Pre- vions half- month	Half- month of report	Pre- vions half- month	
...	12 8	12 8	...	...	10 —	9 8	19 —	20 —	Bengal—continued
...	13 —	14 8	...	...	9 8	10 —	20 —	20 —	Western—
...	11 —	12 —	...	...	8 —	8 —	17 8	17 8	Bankura
...	9 —	9 —	...	...	8 —	8 —	20 —	20 —	Burdwan
...	14 8	14 4	...	...	10 4	10 8	20 —	20 —	Birbhum
...	12 —	12 —	...	...	8 4	7 12	18 —	18 8	Midnapur
...	12 12	12 12	...	...	8 4	8 4	15 12	15 12	Murshidabad
...	12 —	12 —	...	...	8 —	8 —	18 —	18 —	Pabna
...	9 12	10 8	...	...	7 8	8 4	19 8	19 8	Rajshahi
...	10 —	10 —	...	...	7 8	7 8	18 —	18 —	Malda
...	13 3	13 3	...	...	9 10	9 10	17 —	17 —	Bogra
...	12 —	12 —	...	...	12 —	12 —	17 —	17 —	Jalpaiguri
10 —	10 —	...	...	8 —	8 —	11 —	11 —	6 8	6 8	13 —	13 —	Dinajpur
												Rangpur
												Hills—
												Darjeeling
...	12 —	12 —	20 —	20 —	8 —	8 —	16 —	16 —	Bihar and Orissa—
18 11	18 11	...	...	15 4	14 —	19 —	20 4	8 14	8 14	18 12	18 12	Bihar, north—
...	14 4	13 3	17 9	17 9	11 —	11 —	17 9	17 9	Purnea
				15 —	15 —	17 —	17 —	11 —	11 —	19 —	19 —	Bhagalpur
17 —	17 —	14 —	14 —	18 —	15 —	19 —	19 —	11 —	11 —	19 8	19 4	Darbhanga
21 —	21 —	...	...	15 8	15 —	19 —	20 —	10 —	10 —	18 8	18 —	Muzaffarpur
...	12 —	12 8	16 —	17 —	9 —	8 8	16 —	16 —	Sáran
...	14 8	14 12	17 —	17 5	9 4	9 7	18 14	18 14	Champáran
...	...	12 —	14 —	14 —	14 —	16 —	17 —	9 —	10 —	17 —	17 —	Bihar, south—
...	...	18 —	18 —	14 8	15 —	19 —	19 —	12 —	12 —	19 8	20 —	Monghyr
...	14 —	14 —	17 —	17 —	10 —	10 —	15 —	19 —	Gaya
...	11 —	11 —	...	...	8 —	8 —	17 —	16 —	Patna
...	13 —	13 —	16 —	16 —	10 —	10 —	16 —	17 —	Shahabad
19 9	19 —	...	...	12 —	12 —	16 —	16 —	7 14	8 —	16 —	16 —	Chota Nagpur—
...	12 15	12 6	15 12	14 10	11 4	10 11	19 2	18 9	Singblum
16 —	17 —	...	...	13 —	13 —	14 8	{ 14 — 15 — }	9 8	9 4	16 —	16 —	Mánblum
...	9 13	9 13	...	...	8 8	8 13	25 —	25 —	Ránci
...	10 8	10 8	...	...	7 14	7 14	25 9	25 9	Palámau
...	9 —	9 —	...	...	8 —	8 —	19 —	18 —	Hazáribágh
...	12 —	12 —	...	...	{ 8 — 8 — 8 — } { 8 — 8 — 8 — }	{ 8 — 8 — 8 — } { 8 — 8 — 8 — }	16 —	16 —	Orissa—
...	13 8	14 8	14 8	14 8	17 —	10 8	16 8	17 —	Furi
...	...	16 4	16 4	14 1½	15 3	16 12	16 12	10 5	10 9	16 14	16 14	Cuttack
10 9	10 9	10 9	10 9	13 11	13 11	16 14	16 14	10 9	10 9	16 10	16 10	Balasore
9 9	17 13	...	...	16 6	16 9½	18 8	19 1	11 8	11 8	17 7	17 7	Sambalpur
...	17 —	17 —	...	...	12 8	13 —	19 —	19 —	United Provinces—
...	18 8	18 8	...	...	12 —	12 —	18 —	18 —	(a) AGRA—
...	...	15 —	...	17 —	17 —	...	...	13 —	13 —	18 —	18 —	Eastern—
...	17 6	18 1	...	...	11 4	11 4	17 —	17 —	Mirzapur
...	18 8	18 8	...	...	10 —	10 —	19 —	19 —	Bénarès
...	...	19 8	20 —	18 —	18 —	20 —	20 4	12 —	12 —	22 —	22 —	Ghazipur
15 8	16 —	16 8	16 —	18 8	18 8	19 8	22 8	8 8	8 8	19 8	19 8	Jamnpur
...	16 15	17 9½	20 7	20 2	11 8	12 8	20 8	20 8	Allahabad
...	18 —	18 —	23 —	24 —	12 —	12 —	20 —	20 —	Central—
...	17 8	17 8	22 —	21 —	13 —	13 —	20 —	20 —	Bánda
...	16 12	17 —	18 4	18 8	12 —	12 —	22 8	22 8	Fatehpur
...	17 —	18 —	18 —	18 —	12 8	12 —	21 8	22 —	Hamirpur
...	19 4	19 4	18 —	18 —	12 —	12 —	21 —	21 —	Jalaun
...	...	7 —	7 —	17 —	16 —	20 —	19 8	12 —	11 8	22 —	20 —	Cawnpore
...	16 —	15 4	18 —	18 —	11 —	11 —	21 —	21 —	Jhansi
...	16 4	16 4	18 14	18 8	11 6	11 1	16 4	16 4	Etawah
...	...	14 13	14 13	15 4	15 4	18 —	17 —	10 8	10 8	17 —	17 —	Farukhabad
...	16 8	16 8	18 7	18 7	12 —	12 —	18 8	18 8	Mainpuri
...	17 6	17 8	18 6	19 —	11 4	11 8	21 —	21 —	Etah
...	16 —	15 4	18 —	18 —	11 —	11 —	21 —	21 —	Western—
...	16 4	16 4	18 14	18 8	11 6	11 1	16 4	16 4	Meerut
...	15 4	15 4	18 —	17 —	10 8	10 8	17 —	17 —	Agra
...	...	7 —	7 —	17 —	16 —	20 —	19 8	12 —	11 8	22 —	20 —	Muttra
...	16 —	15 4	18 —	18 —	11 —	11 —	21 —	21 —	Aligarh
...	16 —	15 4	18 —	18 —	11 —	11 —	21 —	21 —	Bulandshahr
...	16 4	16 4	18 14	18 8	11 6	11 1	16 4	16 4	Submontane, east—
...	15 4	15 4	18 —	17 —	10 8	10 8	17 —	17 —	Ballia
...	...	14 13	14 13	16 8	16 8	18 7	18 7	12 —	12 —	18 8	18 8	Azamgarh
...	17 6	17 8	18 6	19 —	11 4	11 8	21 —	21 —	Gorakhpur
...	17 6	17 8	18 6	19 —	11 4	11 8	21 —	21 —	Basti

RETAIL PRICES FOR THE FIRST HALF OF JANUARY 1913—continued.

DISTRICTS	WHEAT		BARLEY		RICE				JAWAR OR CHOLUM (<i>Andropogon sorghum</i>)		BAJERA OR CUMBU (<i>Pennisetum typhoideum</i>)									
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Best sort		Common		Half-month of report	Previous half-month	Half-month of report	Previous half-month								
					Half-month of report	Previous half-month	Half-month of report	Previous half-month												
United Provinces—																				
<i>continued</i>																				
(a) AGRA— <i>continued</i>																				
<i>Submontane, west—</i>																				
Shahjahanpur . . .	12 4	12 12	16 —	16 —	7 —	7 —	10 —	10 —	18 —	18 8	17 —	17 —								
Budann . . .	11 13	12 6	16 6	16 4	4 —	4 —	7 10	8 2	17 8	18 7	16 —	16 4								
Pilibit . . .	11 6	11 6	16 8	16 8	5 3	5 3	9 —	11 —	...	...	17 —	16 8						
Bareli . . .	11 8	12 —	15 8	15 14	4 4	3 14	7 12	7 14	18 8	17 12	16 —	16 6								
Moradabad . . .	11 6	12 12	16 2	15 2	3 6	3 6	8 14	9 6	18 14	20 14	15 2	16 2								
Bijnor . . .	11 4	11 12	16 —	16 8	3 8	3 8	8 —	8 —	...	...	14 —	14 —						
Muzaffarnagar . . .	12 2	12 6	15 15	15 15	7 11	7 11	8 4	8 4	17 1	17 10	15 6	15 6								
Saharanpur . . .	14 4	12 4	17 8	17 8	3 8	3 8	7 3	7 3	19 2	19 2	16 8	15 8								
Dehra-Dun . . .	11 2	11 8	16 —	16 —	3 —	3 —	7 8	8 —	14 —	14 —	15 —	15 8								
<i>Hills—</i>																				
Naini Tal . . .	9 8	9 8	12 —	12 —	3 —	4 —	7 —	7 —	12 —	10 —	10 —	10 —								
Almora . . .	11 —	11 —	13 8	13 8	3 12	3 8	8 —	8 —	...	...	...	...				
Garhwāl . . .	12 —	12 —	16 —	16 —	3 8	3 8	6 8	6 8	...	...	...	...				
(b) OUDH—																				
<i>Southern—</i>																				
Partabgarh . . .	12 —	12 —	16 —	16 —	5 —	5 —	9 —	9 8	16 —	17 —	16 —	16 —								
Sultapur . . .	12 8	12 8	18 8	18 8	5 —	5 —	10 8	10 8	...	...	16 —	17 —						
Rae-Bareli . . .	12 2	12 4	16 —	16 —	8 —	8 —	10 4	10 4	20 —	20 —	16 4	16 12								
Unao . . .	11 10	12 2	15 4	15 4	5 8	5 8	9 8	9 8	18 8	18 8	17 —	17 —								
Lucknow . . .	11 8	11 12	16 8	16 8	4 —	4 —	8 —	8 —	20 —	20 —	18 —	18 8								
Hardoi . . .	12 12	12 8	17 8	18 —	3 8	3 8	8 —	8 —	20 —	21 —	17 —	18 8								
<i>Northern—</i>																				
Fyzabad . . .	11 14	12 —	15 12	15 8	...	8 4	8 4	20 8	21 —	14 12	15 —	16 —								
Barabanki . . .	12 —	12 —	13 —	13 —	5 —	5 —	8 —	8 —	20 —	20 —	16 —	16 —								
Gonda . . .	12 10	12 4	17 8	17 8	6 4	6 4	8 14	8 4	20 4	20 4	19 —	19 —								
Bahraich . . .	12 8	13 —	21 —	21 —	6 8	6 8	10 —	10 —	24 8	25 8	20 —	20 —								
Sitapur . . .	13 —	13 —	18 —	17 8	4 —	4 —	9 8	9 8	21 —	21 —	18 —	18 —								
Kheri . . .	13 —	13 —	18 —	18 —	4 —	4 —	10 —	9 —	23 —	24 —	18 —	18 4								
Rajputana—																				
<i>Eastern—</i>																				
Mewar (Udaipur) . . .	10 —	9 9	11 —	11 3	5 14	5 12	6 9	6 8	13 3	13 —	10 4	10 1								
Ajmer* . . .	...	...	...	...	...	...	...	...	...	...	12 —	12 —
Kishangarh . . .	10 —	10 —	12 —	12 —	4 —	4 —	6 —	6 —	13 —	12 —	12 —	12 —								
Tonk . . .	12 1	12 8	15 14	15 12	4 6	5 9	5 8	6 10	18 10	18 4	16 5	15 8								
Jaipur . . .	10 13	10 8	13 14	13 14	4 14	4 14	5 10	5 10	15 15	15 15	13 10	13 6								
Karauli . . .	10 10	11 4	15 10	16 9	7 8	7 13	8 2	8 2	15 5	16 4	14 6	14 6								
Dholpur . . .	12 —	12 —	17 —	17 5½	5 4	5 4	5 8	5 8	18 —	18 —	16 12	16 8								
Bharatpur . . .	11 10	11 12	15 4	15 —	5 8	4 14	6 —	5 8	16 8	16 8	14 10	14 10								
Alwar . . .	11 6	11 3	15 4	15 3	5 5	5 5	6 13	6 13	16 —	17 7	14 12	14 11								
Deoli . . .	11 14	11 11	13 12	13 8	5 —	5 —	6 —	6 —	14 —	16 —	13 —	13 —								
Nasirabad . . .	10 —	10 —	...	...	6 8	6 8	7 8	7 8	14 —	14 —	12 —	12 —						
<i>Western—</i>																				
Bikaner . . .	10 —	10 —	14 —	14 8	5 —	4 8	7 —	6 8	12 8	12 4	10 —	9 12								
Jaisalmer . . .	8 7	8 1	...	...	4 12	4 11	7 —	6 11	11 4	11 6	10 6	10 4						
Jodhpur . . .	8 4 and 10 —	8 7 and 10 2	14 5	14 —	5 3	5 3	6 8	6 8	13 —	13 —	{ 10 — and 12 — } { 10 6 — and 12 — }									
Central India—																				
Indore . . .	11 4	9 8	13 —	13 —	5 —	7 —	7 —	8 —	18 —	18 —	11 —	11 —								
Nimach . . .	10 8	10 4	...	...	6 12	6 8	7 —	6 12	14 —	13 —	12 —	12 —						
Gwalior* . . .	...	...	...	...	...	...	...	...	...	...	...	...
Punjab—																				
<i>Southern—</i>																				
Hissar . . .	11 8	11 8	16 —	16 —	...	...	7 —	7 —	14 —	13 8	14 —	13 8						
Ferozpur . . .	12 —	12 8	16 8	16 8	...	...	7 8	8 —	17 8	17 —	...	...						
<i>Central—</i>																				
Lahore . . .	10 12	11 —	14 4	14 4	...	...	8 —	8 —	17 8	17 8	13 —	13 —						
Gujranwala . . .	11 12	12 8	16 8	16 8	...	...	7 8	7 8	15 8	15 8	13 —	13 —						
Gujrat . . .	12 —	12 —	16 —	16 —	...	...	8 —	8 —	...	...	14 —	14 —				
Jhelam . . .	11 —	11 12	14 —	14 8	...	...	7 8	8 —	...	...	13 —	13 —				

* Not reported yet

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee].

MILWA OR RAGI (<i>Eleusine coracana</i>)		KANGNI OR KAKUN, ITALIAN MILLET (<i>Setaria italica</i>)		GRAM, CHENNA, CHOLA, KADALAY, OR SUNAGA (<i>Cicer arietinum</i>)		MAIZE (<i>Zea Mays</i>)		ĀRHA DÁL		SALT		DISTRICTS
Half-month of report	Previous half month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
...	...	14 —	15 2	17 8	18 8	...	21 —	13 —	13 —	19 —	19 —	United Provinces— <i>continued</i>
...	...	16 4	16 8	21 —	21 4	12 8	12 8	20 —	20 —	20 —	20 —	(a) AGRA— <i>continued</i>
...	...	17 8	17 8	21 —	21 —	11 —	11 —	21 —	21 —	20 —	20 —	Submontane, west— Shahjahanpur
...	...	15 12	16 6	20 8	20 6	11 8	11 14	21 —	21 —	21 2	21 2	Budaun
...	...	15 8	16 8	20 8	20 10	12 6	12 6	20 8	20 8	20 8	20 8	Bareli
...	...	14 —	14 8	...	10 4	11 4	19 8	19 —	19 —	20 14	20 14	Moradabad
...	...	15 6	15 15	17 1	17 10	8 4	8 4	20 14	20 14	20 14	20 14	Bijnor
...	...	16 4	16 4	20 4	20 4	9 2	9 9	20 12	20 12	20 12	20 12	Muzaffarnagar
18 —	18 —	...	14 12	15 —	20 —	12 —	12 —	16 —	16 —	16 —	16 —	Saharanpur
...	...	12 —	12 —	12 —	12 —	10 —	10 —	8 —	12 —	12 —	12 —	Dehra-Dun
13 —	13 —	...	11 8	11 8	...	...	9 —	9 —	13 —	13 —	13 —	Naini Tal
20 —	20 —	16 —	16 —	8 —	8 —	...	...	6 —	6 —	10 —	8 8	Almora
...	Garhwāl
...	...	17 —	18 —	19 —	19 —	18 —	18 —	13 —	13 —	13 —	13 —	(b) OUDH—
...	...	19 —	19 —	19 —	19 —	12 —	12 —	13 —	13 —	20 —	20 —	Southern— Partabgarh
22 —	22 —	14 —	14 —	16 8	17 8	18 —	18 —	13 —	13 —	21 —	21 —	Sultanpur
...	...	16 8	17 8	18 —	18 —	22 4	22 4	12 —	11 12	20 —	20 —	Rae-Bareli
23 —	23 —	20 —	19 4	19 —	19 —	22 —	25 —	11 8	12 —	18 —	18 —	Unaо
...	...	15 8	15 8	19 4	19 4	20 8	20 8	10 12	10 12	19 —	19 —	Lucknow
...	...	10 —	10 —	18 —	18 —	20 —	20 —	10 8	10 8	18 —	18 —	Hardoi
12 —	12 —	12 —	12 —	17 8	17 8	22 4	22 4	10 12	10 12	18 —	18 —	Northern— Fyzabad
...	...	15 8	15 8	19 —	19 8	24 —	25 —	12 —	12 —	18 8	18 8	Barabanki
17 —	17 —	17 —	18 —	20 —	21 —	22 —	21 —	12 —	12 —	20 —	20 —	Bahraich
24 —	24 —	11 —	11 —	20 —	20 —	23 —	24 —	12 —	12 —	20 —	20 —	Sitapur
...	Kheri
...	...	8 13	8 11	12 13	13 —	13 3	13 —	8 7	8 5	17 15	17 11	Rajputana—
...	14 —	13 8	12 8	12 8	...	...	24 —	24 —	Eastern— Mewar (Udaipur)
...	18 10	18 14	15 5	15 8	...	...	22 —	22 —	Ajmer
...	...	5 14	5 14	14 15	16 11	15 15	15 11	16 7	16 7	23 12	23 12	Kishangarh
...	...	12 8	12 8	16 14	17 8	...	...	15 —	16 14	21 4	21 4	Tonk
...	...	10 —	7 4	18 13	19 5½	...	...	12 —	12 —	22 —	22 —	Jaipur
...	...	9 —	9 —	16 8	16 8	18 —	18 6	11 12	11 12	22 —	22 —	Karauli
...	...	13 —	13 —	18 2	18 8	16 —	16 —	18 8	18 8	25 4	25 1	Dholpur
...	14 8	14 6	14 —	15 3	9 —	9 —	22 12	22 12	Alwar
...	14 —	15 —	...	...	8 8	8 8	25 —	25 —	Deoli
...	Nasirabad
...	14 12	14 8	...	...	8 12	9 1	16 5½	16 5	Western—
...	10 6	10 4	...	...	...	...	22 —	22 —	Bikaner
...	13 12	14 4	...	...	8 12	9 1	16 5½	16 5	Jaisalmer
...	Jodhpur
...	Central India—
...	14 8	14 8	19 —	18 —	8 8	8 8	18 —	18 —	Indore
...	14 8	14 8	...	...	9 4	9 —	22 —	22 —	Nimach
...	Gwalior
...	18 8	18 8	20 —	19 —	...	...	24 —	24 —	Punjab—
...	16 4	17 —	20 —	19 —	...	...	22 —	22 —	Southern— Hissar
...	...	12 8	12 8	14 8	14 8	16 —	16 8	10 8	10 8	25 —	25 —	Ferozpur
...	15 —	15 —	16 8	16 —	...	...	26 —	26 —	Central— Lahore
...	14 8	14 8	16 —	15 —	9 —	9 —	26 —	26 —	Gujranwala
...	14 8	14 8	16 8	17 —	9 —	9 —	28 —	28 —	Gujrat
...	14 8	14 8	16 8	17 —	9 —	9 —	28 —	28 —	Jhelam

RETAIL PRICES FOR THE FIRST HALF OF JANUARY 1913—continued

DISTRICTS	WHEAT		BARLEY		RICE				JAWAR OR CHOLUM (<i>Andropogon sorghum</i>)		BAJERA OR CUMBÜ (<i>Pennisetum typhoideum</i>)	
					Best sort		Common					
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Punjab—continued												
<i>South-eastern—</i>												
Gurgaon . . .	11 12	12 4	16 —	16 —	...	...	5 8	5 —	16 —	16 —	15 —	15 —
Delhi . . .	11 —	11 —	15 8	17 —	3 —	3 —	6 —	6 —	17 —	17 —	14 8	14 8
Rohtak . . .	12 —	12 8	15 8	15 —	...	...	9 —	9 —	17 —	17 —	15 8	15 8
Karnal . . .	12 4	12 12	16 —	16 —	...	...	7 —	7 —	22 —	22 —	14 8	14 8
<i>Submontane—</i>												
Ambala . . .	11 4	12 8	16 8	16 8	...	...	8 8	8 8	20 8	21 —	14 8	15 8
Ludhiana . . .	12 —	12 8	15 —	15 8	...	...	7 8	7 —	17 4	17 8	13 —	14 8
Jullundur . . .	13 4	13 8	17 —	17 —	...	...	7 —	7 —	17 —	17 —	12 —	12 —
Hoshiarpur . . .	13 —	13 8	15 —	16 —	...	...	7 —	7 —	15 —	15 —	10 —	10 —
Gurdaspur . . .	13 —	14 —	16 —	17 —	...	...	10 —	10 —	14 —	14 —	...	...
Amritsar . . .	12 8	13 —	15 —	16 8	...	...	7 12	7 12	15 8	16 —	13 —	13 —
Sialkot . . .	12 —	13 12	16 —	16 —	...	...	9 —	9 —	...	...	13 —	14 —
<i>Hills—</i>												
Simla . . .	10 —	10 8	15 —	17 —	...	...	6 —	6 4	14 —	15 —	10 —	10 —
Kangra . . .	12 —	12 —	19 —	18 —	...	...	10 —	8 8	...	...	...	...
<i>Northern—</i>												
Rawalpindi . . .	10 8	11 —	15 —	16 —	...	...	7 —	7 —	14 8	16 —	12 —	12 12
Attock . . .	10 12	11 8	16 8	16 8	...	...	7 —	7 —	...	...	...	14 —
<i>Western—</i>												
Shahpur . . .	12 —	11 12	16 —	16 —	...	...	7 —	7 —	...	...	13 —	14 —
Jhang . . .	12 —	11 12	14 8	15 —	...	...	9 —	9 —	14 —	13 8	13 —	14 —
Lyallpur . . .	11 12	11 12	16 —	16 —	...	...	7 8	7 8	...	...	...	...
Multan . . .	10 12	11 —	13 12	14 —	...	...	7 8	9 —	13 12	14 12	12 4	12 12
Montgomery . . .	11 5	11 4	14 —	14 —	...	...	6 8	6 8	14 —	13 8	12 —	12 —
Muzaffargarh . . .	11 4	11 4	14 —	14 —	...	...	6 —	6 —	15 8	15 8	12 —	12 —
Dera Ghazi Khan . . .	10 —	10 8	12 8	13 2	...	...	7 14	6 15	13 12	14 2	12 3	12 14
<i>N.-W. F. Province—</i>												
Hazara . . .	9 4	9 12	15 8	17 —	3 6	3 3	7 12	7 12	...	...	10 12	10 12
Peshawar . . .	10 —	10 —	16 —	17 —	5 3	5 3	6 3	6 3	15 —	16 —	13 —	12 —
Kohat . . .	10 8	11 7	16 15	16 14	4 8	4 8	9 4	9 4	15 5	15 5	12 12	13 6
Bannu . . .	11 14	12 10	16 4	18 2	3 7	3 7	8 2	8 12	17 8	17 8	12 3	11 14
Dera Ismael Khan . . .	10 10	10 10	13 12	13 4	3 8	3 7	6 6	6 4	17 8	16 4	14 —	13 2
Tochi . . .	12 8	13 —	16 —	17 —	...	...	9 —	9 —	...	...	...	...
Kurram . . .	10 8	10 8	21 —	21 —	9 8	9 8	...	...	...	...	...	...
Makran . . .	11 8	11 8	17 —	17 —	4 —	4 —	5 8	5 8	14 8	14 8	...	...
Wano . . .	9 4	9 2	11 5	10 11	3 —	3 1	...	...	...	...	...	...
<i>Sind and Baluchistan—</i>												
Karachi . . .	9 —	9 —	...	...	6 —	6 —	7 —	7 —	11 —	11 —	10 8	11 —
Hyderabad . . .	9 —	9 —	...	...	6 8	7 —	8 —	7 —	11 —	11 —	11 —	11 —
Thar and Parkar (Mirpur Khas) . . .	9 —	9 —	...	...	6 —	5 —	7 —	7 —	11 8	13 —	11 —	10 —
Shikarpur . . .	10 8	10 8	...	...	6 —	6 —	6 8	6 8	10 8	11 —	13 —	13 —
Upper Sind Frontier . . .	9 12	9 12	...	...	6 —	6 —	7 —	7 —	11 —	13 —	14 —	14 —
Quetta . . .	{ 9 4 to 10 — } { 9 4 to 10 — }	{ 10 11 10 11 } { 10 11 10 — }	10 11	10 11	3 4	3 4	6 13	6 13	11 1	10 8	8 14	8 14
<i>Bombay—</i>												
<i>Konkan—</i>												
Karwar . . .	6 13	6 13	...	...	6 —	6 —	7 6	7 6	9 10	9 10	9 4	9 12
Ratnagiri . . .	6 12	6 12	...	...	7 4	6 8	7 13	7 2	9 2	9 2	10 10	10 10
Alibag . . .	7 6	7 6	...	...	7 6	7 6	8 2	8 2	...	...	8 9	8 9
Bombay . . .	7 2	6 8	...	...	5 12	5 2	7 13	7 2	9 13	8 9	10 10	8 10
Thanna . . .	8 9	8 9	...	...	6 15	6 15	7 5	7 5	9 6	9 6	9 14	9 14
<i>Deccan and Karnatak—</i>												
Dharwar . . .	7 8	7 8	...	...	7 14	7 14	8 13	8 13	13 11	12 12	10 3	10 3
Belgaum . . .	7 13	7 13	...	...	7 15	7 15	8 8	8 8	12 1	11 13	11 6	11 2
Satara . . .	7 1	7 1	...	...	5 14	5 14	6 12	6 12	9 9	9 14	9 10	10 —
Sholapur . . .	8 7	8 7	...	...	6 7	6 7	7 8	7 8	12 —	12 —	12 —	12 —
Bijapur . . .	7 2	7 2	...	...	5 10	5 10	6 9	6 9	11 6	10 8	11 12	10 14
Poona . . .	6 14	6 14	...	...	5 12	6 6	6 6	7 —	10 13	10 13	10 13	10 13
<i>Khandesh and N.E.—</i>												
<i>Deccan—</i>												
Ahmadnagar . . .	9 9	8 14	...	...	5 14	5 14	6 10	6 10	11 —	11 —	10 8	9 13
Nasik . . .	9 3	9 3	...	...	6 —	6 —	7 7	7 7	...	...	10 15	10 15
Dhulia . . .	8 —	7 8	...	...	6 3	5 11	6 6	5 15	12 4	11 6	10 3	9 5
Jalgaon . . .	9 4	9 6	...	...	6 —	6 —	6 9	6 9	12 9	12 2	11 8	11 1
<i>Gujarat—</i>												
Surat . . .	9 11	9 4	...	...	5 9	5 9	7 14	7 14	9 4	8 5	9 11	9 8
Broad . . .	8 —	8 —	...	...	5 8	5 8	7 —	7 —	10 8	9 —	10 8	9 8
Kaira . . .	7 8	7 8	...	...	4 8	4 8	5 8	5 8	13 8	13 8	12 —	12 —
Baroda . . .	8 8	8 8	...	...	6 —	6 —	6 8	6 8	10 —	10 —	10 —	10 —
Alimadabad . . .	9 8	9 8	...	...	5 8	5 8	8 —	8 —	12 —	12 —	12 —	12 —
Godhra . . .	9 —	8 8	...	...	6 —	5 13	7 8	7 8	...	...	11 —	10 6
Disa . . .	8 12	8 8	...	...	5 4	5 4	5 8	5 8	15 —	15 —	13 —	12 8
<i>Kathiawar—</i>												
Rajkot . . .	8 12	8 12	...	...	4 8	4 8	5 8	5 8	13 —	13 —	10 4	10 4
<i>Central Provinces—</i>												
<i>Western—</i>												
Nimar . . .	10 8	10 8	...	...	5 —	5 —	7 9	7 9	12 —	12 —	...	...
Hoshangabad . . .	12 —	12 —	...	...	4 12	4 12	7 1	7 1	14 14	14 14	...	...
Betul . . .	12 —	12 1	...	...	...	...	7 3	7 3	12 14	14 2	...	...
Chhindwara . . .	12 11	12 11	...	...	6 11	6 11	10 8	10 8	15 3	15 3	...	...
Nagpur . . .	11 8	11 8	...	...	5 3	5 3	9 2	9 2	12 11	12 11	...	...
Wardha . . .	10 11	11 4	...	...	5 2	5 1	9 1	9 1	14 12	14 11	...	...

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

MARUA OR BAGI (<i>Eleusine coracana</i>)		KANGNI OR KAKUN, ITALIAN MILLET (<i>Setaria italica</i>)		GRAM, CHENNA, CHOLA, KADALAY, OR SUNAGA (<i>Cicer arietinum</i>)		MAIZE (<i>Zea Mays</i>)		ARHAR DAL		SALT		DISTRICTS	
Half-month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month
...	17 8	18 8	16 —	16 —	10 —	10 —	20 —	20 —	20 —	20 —
...	16 8	16 8	17 —	18 —	11 —	11 8	22 —	22 —	22 —	22 —
...	18 8	18 8	15 —	15 —	12 —	12 —	21 —	21 —	21 —	21 —
...	16 12	18 —	20 —	18 —	11 —	11 —	20 —	20 —	20 —	20 —
23 —	23 —	15 8	15 8	15 8	15 8	19 8	22 —	11 —	11 —	27 —	27 —	27 —	27 —
...	...	9 —	9 —	16 4	16 12	20 —	21 8	...	...	25 8	25 8	25 8	25 8
...	...	8 —	8 —	16 —	16 8	21 —	21 —	...	...	25 —	25 —	25 —	25 —
...	14 —	14 4	17 4	18 8	...	...	22 —	22 —	23 —	23 —
...	...	11 8	12 —	15 —	15 —	18 —	18 8	10 —	10 —	24 —	24 —	24 —	24 —
...	14 8	14 —	16 —	15 —	...	...	26 8	26 8	26 8	26 8
...	12 —	12 12	16 —	17 —	9 8	7 —	17 —	17 —	17 —	17 —
...	12 —	13 —	15 8	16 —	8 —	8 —	16 —	16 —	16 —	16 —
...	...	13 —	13 —	14 4	14 8	15 12	16 4	...	...	27 —	27 —	27 —	27 —
...	13 —	13 4	14 8	14 8	8 —	8 —	26 —	26 —	26 —	26 —
17 —	18 —	17 —	17 —	14 —	14 —	14 —	14 —	14 —	14 —	22 —	22 —	22 —	22 —
...	...	11 —	10 —	14 12	14 12	15 —	16 —	16 4	16 4	21 —	21 —	21 —	21 —
...	...	11 —	10 —	14 4	14 8	16 8	16 —	...	...	24 —	24 —	24 —	24 —
...	14 2	14 6	15 —	14 —	8 —	8 —	25 —	25 —	24 8	24 8
...	13 4	13 4	12 —	12 —	12 —	12 —	22 —	22 —	22 —	22 —
...	11 9	11 9	...	...	...	...	21 —	21 —	21 —	21 —
...	...	11 —	11 —	11 8	11 6	11 12	12 —	...	...	22 8	22 8	22 8	22 8
...	...	11 —	11 —	13 —	13 —	14 —	15 —	10 —	10 —	19 —	19 —	19 —	19 —
...	12 12	12 10	13 6	13 6	...	...	25 8	25 8	25 8	25 8
...	12 5	12 10	15 15	17 8	...	...	31 4	30 10	30 10	30 10
...	12 13	13 2	13 2	14 —	...	...	27 —	27 —	27 —	27 —
...	9 8	9 8	15 8	16 —	...	...	20 —	20 —	20 —	20 —
...	12 —	12 —	...	17 —	...	...	19 —	19 —	19 —	19 —
...	8 —	8 —	8 —	18 —	18 —	18 —	18 —
...
...	18 —	13 —	...	...	8 —	8 —	26 8	26 8	26 8	26 8
...	11 8	11 4	...	...	8 —	8 —	23 —	23 —	23 —	23 —
...	8 —	9 —	...	...	9 —	9 —	20 —	20 —	20 —	20 —
...	12 —	12 —	...	...	9 —	9 —	22 —	22 —	22 —	22 —
...	12 —	12 —	...	...	10 —	10 —	16 —	16 —	16 —	16 —
...	11 5	11 4½	12 1	11 9	6 —	6 —	16 —	16 —	16 —	16 —
12 8	12 8	...	...	10 7	10 7	...	...	7 10	7 10	20 10	20 10	20 10	20 10
9 6	9 6	...	...	11 —	11 —	...	...	8 2	8 2	22 2	22 2	20 18	20 18
7 14	7 14	...	...	9 —	9 —	...	...	8 5	8 5	23 12	23 12	23 12	23 12
10 5	10 5	...	...	10 10	10 10	...	...	8 15	8 5	18 14	18 14	18 14	18 14
12 11	13 10	...	...	11 2	11 2	...	...	8 10	8 10	23 2	23 2	23 2	23 2
...	9 2	9 2	...	...	8 3	8 3	19 8	19 8	19 8	19 8
...	10 6	10 6	...	...	7 13	7 5	21 12	21 12	21 12	21 12
...	10 —	10 —	...	...	8 3	8 14	19 —	19 —	19 —	19 —
...	13 2	13 2	...	...	8 10	8 5	18 —	18 —	18 —	18 —
...	10 14	10 14	...	...	7 14	7 14	20 8	20 8	20 8	20 8
...	13 5	12 2	...	...	7 8	7 8	18 12	18 12	17 13	17 13
14 4	13 10	...	...	12 —	12 11	...	...	8 6	8 6	17 3	17 3	17 3	17 3
...	11 5	12 —	...	...	7 6	7 6	21 —	21 —	21 —	21 —
...	11 11	11 11	...	...	8 1	8 1	18 11	18 11	18 11	18 11
...	12 13	12 13	...	...	10 3	10 3	18 6	18 6	18 9	18 9
...	9 11	9 11	...	...	8 5	8 5	26 13	26 13	26 13	26 13
14 —	14 —	...	...	8 —	8 —	...	...	8 —	8 —	24 9	24 9	24 9	24 9
11 8	11 8	...	...	9 —	9 —	...	...	7 8	7 8	26 8	26 8	26 8	26 8
...	10 8	10 8	...	...	8 —	8 —	21 —	21 —	21 —	21 —
...	13 —	13 —	...	...	9 —	9 —	26 8	26 8	26 8	26 8
...	12 14	12 5	...	...	8 8	8 8	25 —	25 —	25 —	25 —
...	12 —	12 —	...	...	6 8	6 8	25 —	25 —	25 —	25 —
...	12 —	12 —	...	...	5 8	5 8	80 4	80 4	80 4	80 4
...	12 —	12 —	...	...	12 11	12 12	17 —	17 —	17 —	17 —
...	12 —	12 —	...	...	8 8	8 8	17 4	17 5	17 5	17 5
...	15 1	15 1	...	...	12 —	12 —	16 —	16 —	16 —	16 —
...	13 2	13 2	...	...	8 9	8 9	15 7	15 7	15 7	15 7
...	12 11	12 11	...	...	8 11	8 11	16 —	16 —	16 —	16 —
...	11 15	11 14	...	...	10 7	10 7	16 —	16 —	16 —	16 —
...	12 15	12 2	...	...	12 11	12 12	17 —	17 —	17 —	17 —

N.W.F. Province—

Sind and Baluchistan—

Khandesh and N.E. Deccan—

Central Provinces—

Western—

Konkan—

Karwar

Ratnagiri

Alibág

Bombay

Thanna

Deccan and Karnatak—

Dharwar

Belgaum

Satara

Sholapur

Bijapur

Poona

Khandesh and N.E. Deccan—

Ahmadnagar

Násik

Dhulia

Jalgaon

Gujarat—

Surat

Broach

Kaira

Baroda

Ahmadabad

Godhra

Disa

Kathiawar—

Rajkot

Central Provinces—

Western—

Nimar

Hoshangabad

Betul

Chhindwara

Nagpur

Wardha

RETAIL PRICES FOR THE FIRST HALF OF JANUARY 1913—concluded

DISTRICTS	WHEAT		BARLEY		RICE				JAWAR OR CHOLUM (<i>Andropogon sorghum</i>)		BAJRA OR CUMBU (<i>Pennisetum typhoideum</i>)									
	Half-month of report	Previous half month	Half month of report	Previous half month	Best sort		Common		Half-month of report	Previous half month	Half-month of report	Previous half month								
					Half-month of report	Previous half month	Half-month of report	Previous half month												
Central Provinces—																				
<i>continued</i>																				
<i>Central—</i>																				
Narsinghpur . . .	10 5	11 5	...	...	4 13	4 13	8 —	8 —	14 4	14 4	...	...						
Sangor . . .	11 8	11 8	...	...	6 —	5 9	7 2	7 2	14 4	14 4	...	...						
Damoh . . .	11 15	11 15	...	...	6 9	6 9	7 12	7 12	17 6	17 6	...	...						
Jubbulpore . . .	10 8	10 8	...	...	5 8	4 8	10 5	10 —	14 —	15 —	...	...						
Mandla . . .	11 1	11 1	...	...	7 2	7 2	10 4	10 4	...	...	...	...				
Seoni . . .	12 —	12 —	...	...	7 2	7 2	10 12	11 5	12 13	16 —	...	...						
Bálághát . . .	8 15	8 15	...	...	5 13	5 7	10 7	9 2	...	...	...	...				
Bhandára . . .	10 4	10 4	...	...	...	...	8 —	8 —	...	...	...	...				
Cháná . . .	10 —	10 —	...	...	6 11	6 11	7 4	7 4	13 5	13 5	...	...						
<i>Eastern—</i>																				
Biláspur . . .	11 11	11 11	...	...	7 8	7 8	12 13	12 13	...	...	...	...				
Raipur . . .	11 4	11 4	...	...	10 —	10 —	10 —	10 —	...	...	...	...				
Drug . . .	13 13	14 14	...	...	10 —	10 —	11 1	11 5	...	...	...	...				
<i>Berar—</i>																				
Buldana . . .	8 12	8 12	...	...	5 —	5 —	6 12	6 12	12 11	11 12	...	...						
Akola . . .	9 9	9 9	...	...	5 13	5 13	9 —	9 —	16 —	...	...	...					
Amráoti . . .	10 8	10 8	...	...	6 8	6 8	8 11	8 13	16 —	16 —	...	...						
Yeotmal . . .	9 —	9 2	...	...	4 —	4 —	8 —	8 —	16 —	18 5	...	...						
<i>Hyderabad—</i>																				
Secunderabad . . .	6 2	6 2	9 6	9 11	3 8	3 8	6 6	6 7	11 —	10 8	14 3	11 —								
<i>Madras—</i>																				
<i>Malabar Coast—</i>																				
Malabar . . .	...	...	...	...	...	...	7 14	7 8	...	...	...	...				
S. Canara . . .	...	...	...	...	...	...	7 7	7 7	...	...	...	...				
<i>South, Central—</i>																				
Coimbatore . . .	...	...	...	...	...	...	6 10	6 10	12 3	11 12	13 11	13 11		
Nilgiris . . .	...	...	...	...	...	...	6 3	6 3	...	...	8 4	8 4
Salem . . .	...	...	...	...	...	...	5 6	5 6	9 13	9 13	...	...						
<i>Central—</i>																				
Bellary . . .	...	...	...	...	...	...	5 15	5 15	12 12	12 12	...	...						
Anantapur . . .	...	...	...	...	...	...	6 1	6 14	14 13	14 13	...	...						
Cuddapah . . .	...	...	...	...	...	...	6 8	6 10	13 4	12 14	13 13	13 7		
Karnul . . .	...	...	...	...	...	...	6 10	6 10	12 3	10 10	...	...						
<i>East Coast, north—</i>																				
Ganjam . . .	...	...	...	...	...	...	6 10	6 10	...	...	13 15	13 15
Vizagapatam . . .	...	...	...	...	...	...	6 12	6 12	...	...	...	...				
Godávári . . .	...	...	...	...	...	...	7 9	7 9	11 4	11 4	...	...						
<i>East Coast, central—</i>																				
Kistna . . .	...	...	...	...	...	...	9 8	8 12	10 7	10 13	...	...						
Guntur . . .	...	...	...	...	...	...	7 2	7 2	12 —	10 7	11 —	11 —		
Nellore . . .	...	...	...	...	...	...	8 4	8 4	13 —	13 —	12 8	12 8		
<i>East Coast, south—</i>																				
Madras . . .	...	...	...	...	...	...	6 12	6 9	...	...	...	...				
Chingleput . . .	...	...	...	...	...	...	7 5	6 3	...	...	...	...				
N. Arcot . . .	...	...	...	...	...	...	6 13	6 13	...	...	9 9	9 9
S. Arcot . . .	...	...	...	...	...	...	6 10	6 10	...	...	10 15	11 10
Tanjore . . .	...	...	...	...	...	...	7 7	7 7	...	...	...	...				
Trichinopoly . . .	...	...	...	...	...	...	6 3	6 3	10 3	11 6	11 10	12 5		
<i>Southern—</i>																				
Tinnevelly . . .	...	...	...	...	...	...	7 —	7 7	11 —	11 —	...	...						
Madura . . .	...	...	...	...	...	...	6 10	6 10	10 3	10 3	8 9	8 9		
<i>Mysore—</i>																				
Mysore . . .	5 12	6 —	5 —	5 —	5 —	5 —	7 4	6 8	14 —	14 —	...	...						
Bangalore . . .	6 —	6 —	5 4	5 4	5 —	5 —	5 8	5 8	...	...	...	...				
<i>Coorg—</i>																				
Coorg . . .	6 —	6 —	6 —	6 —	7 12	7 8	9 8	9 —	...	...	...	...				
<i>Aden . . .</i>	7 7	7 —	...	...	5 1	4 10	5 9	5 9	9 5	8 —	8 10	8 —						

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

MARUA OR RAGI (<i>Eleusine coracana</i>)		KANGNI OR KAKUN, ITALIAN MILLLET (<i>Setaria italica</i>)		GRAM, CHENNA, CHOLA, KADALAY, OR SUNAGA (<i>Zea Mays</i>)		MAIZE (<i>Zea Mays</i>)		ARHAR DĀL		SALT		DISTRICTS
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
...	...	...	...	16 —	16 —	...	...	12 —	12 —	16 —	16 —	Central Provinces— Central—
...	...	...	...	14 4	14 4	...	...	10 11	10 11	18 5	18 5	Narsinghpur
...	...	...	...	16 11	15 10	...	...	8 —	8 —	16 —	16 —	Saugar
...	...	...	...	14 —	14 8	...	...	10 —	10 —	17 —	17 —	Damoh
...	...	...	...	14 7	15 1	...	...	10 —	10 —	14 —	14 —	Jubbulpore
...	...	...	...	12 —	11 5	...	...	8 —	8 —	16 —	16 —	Mandla
...	...	...	...	10 11	10 11	...	...	8 14	8 14	16 10	16 9	Seoni
...	...	...	...	11 —	11 —	...	...	9 4	9 4	15 4	15 4	Bulāghāt
...	...	...	...	11 7	11 7	...	...	11 7	11 7	16 —	16 —	Bhandāra
...	...	...	...	...	...	...	...	...	...	...	...	Chāndā
...	...	...	...	11 11	11 11	...	...	9 14	9 2	12 13	12 13	Eastern—
...	...	...	...	12 —	12 —	...	...	11 4	11 4	18 —	16 —	Bilāspur
...	...	...	...	12 —	12 —	...	...	9 —	9 —	15 4	15 4	Raipur
...	...	...	...	...	...	...	...	...	...	...	...	Drug
...	...	...	...	11 15	11 15	...	...	8 6	9 —	16 —	16 —	Berar—
...	...	...	...	13 4	13 4	...	...	8 9	8 9	17 2	17 2	Buldāna
...	...	...	...	15 —	15 —	...	...	11 4	11 4	17 2	17 2	Akola
...	...	...	...	11 10	11 11	...	...	11 10	11 11	16 —	16 —	Amrāoti
...	...	...	...	...	...	...	...	...	...	...	...	Yeotmal
11 9	11 14	...	...	10 7	10 7	...	...	11 11	13 2	14 —	14 —	Hyderabad— Secunderabad
...	...	...	...	...	...	...	...	...	...	...	...	Madras—
...	...	...	...	...	...	...	...	...	...	19 6	19 6	Malabar Coast
...	...	...	...	...	...	...	...	...	...	20 4	20 4	Malabar
...	...	...	...	...	...	...	...	...	...	...	...	S. Canara
13 5	13 5	...	...	...	...	...	...	...	...	19 8	19 8	South, central—
11 13	11 13	...	...	...	...	...	...	...	...	16 —	16 —	Coimbatore
...	...	...	...	...	...	...	...	...	...	16 15	15 2	Nilgiris
...	...	...	...	...	...	...	...	...	...	...	...	Salem
13 9	13 9	...	...	...	...	...	...	...	...	17 7	17 7	Central—
14 14	15 13	...	...	...	...	...	...	...	...	19 15	19 15	Bellary
14 1	13 8	...	...	...	...	...	...	...	...	21 7	21 7	Anantapur
...	...	...	...	...	...	...	...	...	...	16 1	15 5	Cuddapah
...	...	...	...	...	...	...	...	...	...	...	...	Karnul
16 5	16 5	...	...	...	...	...	...	...	...	19 14	20 9	East Coast, north—
14 2	13 2	...	...	...	...	...	...	...	...	20 —	20 —	Ganjam
12 10	10 11	...	...	...	...	...	...	...	...	24 —	24 —	Vizagapatam
...	...	...	...	...	...	...	...	...	...	...	...	Godavari
13 12	13 12	...	...	...	...	...	...	...	...	27 —	27 —	East Coast, central—
10 13	9 14	...	...	...	...	...	...	...	...	24 —	24 —	Kistna
13 14	13 14	...	...	...	...	...	...	...	...	26 3	26 3	Guntur
...	...	...	...	...	...	...	...	...	...	...	...	Nellore
11 13	11 12	...	...	...	...	...	...	...	...	28 5	27 14	East Coast, south—
11 5	12 —	...	...	...	...	...	...	...	...	26 —	26 —	Madras
12 9	12 9	...	...	...	...	...	...	...	...	23 2	23 2	Chingleput
9 10	9 10	...	...	...	...	...	...	...	...	23 1	23 1	N. Arcot
...	...	...	...	...	...	...	...	...	...	...	...	S. Arcot
12 9	12 9	...	...	...	...	...	...	...	...	23 7	23 10	Tanjore
13 5	13 5	...	...	...	...	...	...	...	...	22 1	21 15	Trichinopoly
11 13	12 15	...	...	...	...	...	...	...	...	27 —	27 —	Southern—
11 2	11 2	...	...	...	...	...	...	...	...	23 13	23 13	Tinnevelly
...	...	...	...	...	...	...	...	...	...	...	...	Madura
14 —	14 —	...	...	8 8	8 —	...	...	7 —	7 —	17 8	17 8	Mysore—
13 —	13 —	...	...	7 —	8 —	...	...	6 8	6 8	17 4	17 4	Mysore
...	...	...	...	16 8	15 —	...	...	7 —	7 —	18 —	18 —	Bangalore
17 —	17 —	...	...	10 11	10 8	...	...	9 5	8 10	32 —	32 —	Coorg—
...	...	...	...	...	...	...	...	...	...	...	...	Coorg
...	...	...	...	...	...	...	...	...	...	...	...	Aden

FREDERICK NOËL-PATON,
Director-General of Commercial Intelligence
R. E. ENTHOVEN,
Secretary to the Government of India

GOVERNMENT OF INDIA.
FINANCE DEPARTMENT.

Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue)

[In thousands of Rupees.]

	IN THE TEN MONTHS, APRIL TO JANUARY, OF									
	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13
SEA CUSTOMS										
IMPORTS										
<i>Special Import Duties</i>										
Arms, ammunition, and military stores	2,79	3,53	3,41	3,71	4,63	4,38	4,19	4,11	4,22	5,36
Liquors—										
Ale, beer, porter, cider and other fermented liquors	2,12	2,35	2,46	2,60	2,87	4,33	4,25	6,66	6,60	7,35
Spirits and liqueurs	61,99	63,02	66,49	63,70	76,56	78,31	77,78	88,47	90,30	90,37
Wines	3,09	3,05	3,29	3,17	3,32	3,28	3,20	4,64	4,78	4,69
Opium and its alkaloids*	3	3	3	3	4	3	3	6	6	5
Petroleum	34,52	37,81	31,80	30,25	36,81	42,95	38,3 ⁴	47,99	63,61	54,01
Silver, bullion and coin (a)	32,64	33,59	22,05	33,76	40,41	57,42	47,9 ⁸	1,35,25	85,94	91,29
Sugar (countervailing duties, 1899)	2,10	11	1	1	...	...	1	1	...	11
Sugar (countervailing duties, 1902)	18	9	1	...	...	...	...	1	...	...
Tobacco (a)	1,82	2,08	2,53	2,0	3,13	2,82	3,67	24,56	21,98	22,87
<i>General Import Duties</i>										
Articles of food and drink (excluding sugar)	12,89	15,04	16,16	16,59	20,86	22,49	20,38	21,58	23,14	24,82
Sugar (ordinary duties)	24,06	27,47	30,15	39,79	38,07	44,85	48,48	52,89	47,17	60,39
Chemicals, drugs, medicines and narcotics (excluding opium and its alkaloids* and tobacco), and dyeing and tanning materials	9,57	9,15	9,38	10,06	12,23	11,03	11,94	13,76	13,77	15,22
Cotton manufactures—										
Piece goods, grey	36,98	46,77	53,53	54,16	56,44	43,70	51,61	48,57	56,82	73,06
" white	16,20	22,73	24,15	20,55	32,41	23,49	20,47	26,17	31,25	36,82
" coloured	22,86	26,40	27,72	28,01	31,57	29,45	24,54	33,35	36,90	41,64
Other goods	3,19	4,46	4,97	5,30	5,56	5,19	5,39	6,93	7,23	7,82
Metals (excluding silver, bullion and coin) and manufactures thereof	27,24	30,01	25,79	28,74	35,69	40,01	37,13	43,37	42,84	42,30
Oils (excluding petroleum)	77	80	1,08	1,67	2,33	1,17	1,04	1,18	94	1,32
Manufactured articles	58,96	69,32	69,52	70,66	82,90	81,61	77,50	94,77	1,05,03	1,18,27
Raw materials and unmanufactured articles	7,55	8,40	9,99	9,57	12,15	13,93	12,49	12,04	12,56	14,67
TOTAL IMPORTS	3,61,55	4,06,21	4,04,52	4,24,83	4,97,98	5,10,44	4,90,42	6,66,37	6,55,14	7,12,43
EXCISE DUTY ON COTTON GOODS	16,21	18,24	21,45	21,23	25,64	26,64	27,98	30,39	36,22	40,39
EXPORT DUTIES—										
Rice, husked or unhusked, including rice-flour	78,45	89,23	78,55	66,13	64,61	47,97	61,16	79,72	85,53	96,39
LAND CUSTOMS AND MISCELLANEOUS	7,65	8,20	7,38	7,89	8,33	7,32	8,37	8,41	9,75	10,98
GRAND TOTAL	4,63,86	5,21,88	5,11,90	5,20,08	5,96,56	5,92,37	5,87,93	7,84,89	7,86,64	8,60,19
<i>Provincial distribution of Imports and Exports</i>										
Bengal	Imports	1,24,11	1,44,54	1,46,29	1,48,79	1,84,15	1,63,44	1,75,92	2,09,49	2,28,90
	Exports	13,44	16,07	19,44	19,76	6,11	6,12	10,48	15,16	17,71
Bihar and Orissa	Imports	—	—	—	—	—	—	—	—	—
	Exports	—	—	—	—	—	—	—	—	99
Bombay	Imports	1,41,07	1,54,36	1,53,91	1,60,04	1,84,70	1,93,50	1,82,82	2,94,96	2,48,33
	Exports	2,02	1,98	1,55	1,52	1,26	1,80	2,55	1,76	1,22
Sind	Imports	26,95	32,11	35,44	40,66	43,05	51,03	43,36	57,82	66,33
	Exports	1,12	1,50	1,42	3,53	3,04	1,88	2,18	1,89	1,83
Madras	Imports	34,05	35,64	31,61	34,69	38,98	46,64	41,14	49,83	53,34
	Exports	8,15	6,12	3,57	7,95	10,03	8,38	5,50	5,47	5,54
Burma	Imports	35,37	39,56	37,27	40,65	47,10	55,83	47,18	54,27	58,24
	Exports	53,72	63,56	52,57	43,37	44,17	29,84	40,45	55,44	58,30

* The duty on alkaloids of opium for the years previous to 1910-11 is included under the head "Chemicals, drugs, etc."

(a) Figures for the years previous to 1910-11 represent "General Import Duties"

FREDERICK NOËL-PATON,

Director-General of Commercial Intelligence.

R. W. GILLAN,

Secretary to the Government of India.

GOVERNMENT OF INDIA.
DEPARTMENT OF EDUCATION.

SANITARY
PLAQUE

Delhi, the 13th February 1913.

The following preliminary statement of plague seizures and deaths reported in India during the week ending the 8th February 1913 is published for general information:—

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
DELHI		Delhi City Delhi-Rural area . . . . .	... ... TOTAL . . . . .	.........
	Bombay City		31	26
	Ahmedabad City . . . . .		...	...
	Ahmedabad District . . . . .		...	...
	Broach Port . . . . .		...	...
	Broach District . . . . .		...	...
	Kaira " . . . . .		...	...
	Mahi Kantha Agency . . . . .		...	...
	Palanpur " . . . . .		...	...
	Rewa Kantha " . . . . .		...	...
	Bulsar Port . . . . .		...	...
	Surat Town and Port . . . . .		...	...
Northern	Rander Port . . . . .		...	...
	Surat District		17	10
	Surat Agency . . . . .		...	...
	Bhiwandi Port . . . . .		...	...
	Bandra "		10	7
	Mahim " . . . . .		...	...
	Bassein " . . . . .		...	...
	Sanjan "		1	1
	Thana " . . . . .		...	...
	Chinchani "		3	3
	Tarapur "		2	2
	Joo " . . . . .		...	...
	Thana District . . . . .		...	...
Central	Ahmednagar District		7	4
	West Khandesh . . . . .		...	...
	East Khandesh District . . . . .		...	...
	Nasik District . . . . .		...	...
	Poona City . . . . .		...	...
	Poona District . . . . .		...	...
	Satara "		50	37
	Sholapur Town . . . . .		...	...
	Sholapur District . . . . .		...	...

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
BOMBAY PRESIDENCY AND SIND	Southern	Panvel Port	9	4
		Alibag "	20	17
		Kolaba District . . . . .	...	...
		Vengurla Port	1	1
		Ratnagiri District	84	50
		Belgaum "	30	26
		Hubli Town	50	24
		Dharwar District . . . . .	...	...
		Kanara "	112	102
		Bijapur " . . . . .	...	...
	Sind	Bijapur Agency . . . . .	...	...
		Savantvadi State . . . . .	...	...
		Karachi Town and Port . . . . .	...	...
		Karachi District . . . . .	...	...
MADRAS PRESIDENCY	Political Charges.	Sukkur " . . . . .	...	...
		Larkana " . . . . .	...	...
		Baroda State	5 (a)	4 (a)
		Cutch "	8	8
		Porbandar Port . . . . .	...	...
		Kathiawar Agency	10	6
		Kolhapur and Southern Maratha Country	82	63
		Satara Agency . . . . .	...	...
		Savanur State . . . . .	...	...
		Sholapur Agency . . . . .	...	...
		Akalkot State . . . . .	...	...
		Janjira "	7	3
		Murud Port . . . . .	...	...
TOTAL			539	398
		Anantapur District	12 (b)	9 (b)
		North Arcot "	72 (d)	49 (c)
		Bellary Town . . . . .	...	...
		Bellary Cantonment . . . . .	...	...
		Bellary District	15 (b)	12 (b)
		Mangalore Town and Port	6	3
		South Canara District . . . . .	...	...
		Chittoor District . . . . .	...	...
		Coimbatore Town . . . . .	...	...
		Coimbatore District	69 (d)	46 (c)
		Cuddapah District	28	16
		Ganjam " . . . . .	...	...
		The Nilgiris " . . . . .	...	...
		Salem District	7 (b)	6 (b)
TOTAL			209	141

(a) Between the 1st and the 7th February 1913.

(b) One imported. (c) Three imported. (d) Four imported.

In the return for the week ending 25th January 1913 against the Ganjam district read nil case nil death for 3 cases 1 death.

SUPPLEMENT TO THE GAZETTE OF INDIA, FEBRUARY 15, 1913. 221

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
BENGAL	Burdwan	Burdwan District	4	4
		Bankura . . . . .	...	...
		Hooghly District . . . . .	...	...
		Howrah Town . . . . .	...	...
		Howrah District . . . . .	...	...
	Presidency	24-Parganahs	1	1
		Calcutta	8	8
	Dacca	Dacca Town . . . . .	...	...
		Dacca District . . . . .	...	...
		Mymensingh District . . . . .	...	...
		Faridpur District . . . . .	...	...
BIHAR AND ORISSA.	Chittagong	Noakhali District . . . . .	...	...
	Rajshahi	Jalpaiguri District . . . . .	...	...
		Pabna District . . . . .	...	...
	Patna		TOTAL	18
		Patna Town . . . . .	...	5
		Patna District	126	79
		Gaya Town	7	8
	Tirhut	Shahabad District	164	92
		Saran District	178	141
		Muzaffarpur District	24	15
UNITED PROVINCES.	Bhagalpur	Darbhanga District	84	73
		Monghyr Town	12	9
		Monghyr District	186	163
		Bhagalpur Town . . . . .	...	...
		Bhagalpur District	9	6
		Champaran "	5	5
	Meerut	Sonthal Parganas	18	10
			TOTAL	813
		Shaharanpur City	2	1
		Shaharanpur District	20	15
Agra	Meerut	Muzaffarnagar District	65	65
		Meerut City	73	71
		Meerut District	42	27
	Agra	Bulandshahr District . . . . .	...	...
		Muttra District	12	7
	Agra	Mainpuri District	3	3
		Etah " . . . . .	...	...

The following corrections should be noted in the return for the week ending 1st February 1913:—

Patna district read 58 cases for 42 cases.

Muzaffarpur district read 78 deaths for 72 deaths.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants and Ports.	Plague seizures.	Plague deaths.
UNITED PROVINCES	Rohilkhand	Bareilly City	18	16
		Bareilly District	14	14
		Bijnor District	2	2
		Budaun District	1	1
		Moradabad City . . . . .	...	...
		Moradabad District	30	21
		Shahjahanpur City	2	2
		Shahjahanpur District	7	8
		Pilibhit District	5	5
		Furrukhabad City . . . . .	...	...
	Allahabad	Furrukhabad District	48	43
		Etawah District	80	54
		Cawnpore City	3	3
		Cawnpore District	164	166
		Fatehpur ,	43	43
		Allahabad City . . . . .	...	...
		Allahabad District	71	61
		Jhansi City . . . . .	...	...
		Jhansi District	14	5
Benares	Jhansi	Jalaun District	8	8
		Benares District	1	1
		Mirzapur District	13	11
		Jaunpur District	54	54
		Ghazipur District	210	178
	Benares	Ballia ,	166	151
		Gorakhpur District	353	214
		Basti ,	109	106
		Azamgarh ,	221	213
		Naini Tal District	1	1
Lucknow	Kumaun	Garhwal , . . . . .	...	...
		Lucknow City	2	2
		Lucknow District	80	80
		Unao ,	157	152
		Rae Bareli ,	154	154
	Fyzabad	Sitapur ,	9	7
		Hardoi ,	52	45
		Kheri ,	13	10
		Fyzabad City	20	16
		Fyzabad District	52	55
PUNJAB	Ambala	Gonda	24	20
		Bahraich ,	58	58
		Sultanpur ,	37	20
		Partabgarh District	10	7
		Bara Banki ,	116	101
	Fyzabad	TOTAL	2,639	2,297
		Gurgaon District	56	55
		Rohtak ,	22	14
		Karnal ,	60	60
		Ambala , . . . . .	...	...

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
PUNJAB	Jullundur	Hoshiarpur District	12	12
		Jullundur "	12	6
		Ludhiana " . . . . . . . . . .	...	...
	Lahore	Amritsar District . . . . . . . . . .	...	...
		Gurdaspur District	1	1
		Sialkot "	15	15
		Gujranwalla "	5	4
	Rawalpindi	Shahpur District . . . . . . . . . .	...	...
		Jhelum " . . . . . . . . . .	...	...
		Rawalpindi District	2	...
MULTAN	Multan	Montgomery District . . . . . . . . . .	...	...
		Muzaffargarh " . . . . . . . . . .	...	...
	Patiala State	44	31	
	Jind State	21	13	
	Kalsia State . . . . . . . . . .	...	...
		TOTAL	250	211
BURMA	Pegu	Rangoon Town	35	35
		Insein District	6	5
		Tharrawaddy District	1	1
		Pegu District . . . . . . . . . .	...	...
		Prome "	26	17
	Irrawaddy	Bassein Town	17	16
		Bassein District	5	5
		Maubin "	14	14
		Pyapon " . . . . . . . . . .	...	...
	Tenasserim	Toungoo District	54	52
		Thaton "	17	14
		Moulmein Town	1	...
Magwe	Magwe	Thayetmyo District	6	6
Mandalay	Mandalay	Bhamo District	6	3
		Katha "	1	1
Meiktila	Meiktila	Yamethin District . . . . . . . . . .	...	...
		Kyaukse "	1	1
		TOTAL	190	170

The following corrections should be made in the returns for the weeks ending 18th January and 1st February 1913:—

18th January—Maubin district read 9 deaths for nil.

Bassein Town, read 12 cases 9 deaths for nil.

1st February—Bassein district " 3 " 3 " " "

Pyapon " " 5 " 5 " " "

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
CENTRAL PROVINCES	Nagpur	Nagpur District	9	3
		Bhandara Town . . . . .	...	...
		Bhandara District	9	5
	Jubbulpore	Jubbulpore District	3	3
	Chattisgarh	Raipur Town . . . . .	...	...
		Raipur District . . . . .	...	...
	Berar	Yeotmal District	3	4
		TOTAL	24	15
	COORG	Coorg . . . . .	...	...
		TOTAL . . . . .	...	...
MYSORE STATE	...	Bangalore Civil and Military Station	24	21
		Bangalore City	24	18
		Bangalore District	5	4
		Mysore City . . . . .	...	...
		Mysore District	37	24
		Hassan	13	6
		Kadur	9	8
		Kolar	1	1
		Kolar Gold Fields	10	4
		Tumkur District . . . . .	...	...
		Shimoga	7	6
	...	Chitaldroog . . . . .	...	...
		TOTAL	130	92
HYDERABAD STATE	...	Usmanabad District	5	2
		Raichur	28	27
		Aurangabad . . . . .	...	...
		Nizamabad	9	9
		Gulbargah . . . . .	...	...
		Bidar	6	3
		Parbhani . . . . .	...	...
		Atrafibaldah " Sarf-i-khas . . . . .	...	2
		Nander	5	4
		Hyderabad City and suburbs . . . . .	...	...
		Bir District . . . . .	...	...
		Adilabad District . . . . .	...	...
		Medak	1	1
		Nalgondah	3	...
		Warangal	1	3
		Karimnagar District . . . . .	...	...
		Mahbubnagar	3	...
		TOTAL	61 (a)	51 (a)

4 cases and 1 death are reported from Coorg between the 22nd and the 26th January 1913.

(a) From the 27th January to the 2nd February 1913.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
CENTRAL INDIA	...	Nowgong . . . . .	...	...
		Indore City . . . . .	...	...
		Indore State . . . . .	...	...
		Indore Residency Bazars . . . . .	...	...
		Ujjain City . . . . .	...	...
		Ujjain District . . . . .	...	...
		Gwalior State . . . . .	...	...
		Datia " . . . . .	...	...
		Rutlam " . . . . .	...	...
		Mhow Cantonment . . . . .	...	...
		Dewas (Senior Branch) Town . . . . .	...	...
		Dewas State (Senior Branch) . . . . .	...	...
		Dewas State (Junior Branch) . . . . .	...	...
		Neemuch Cantonment . . . . .	...	...
		Piploda State . . . . .	...	...
		Jaora " . . . . .	...	...
		Dhar " . . . . .	...	...
		Bagli " . . . . .	...	...
		Sailana " . . . . .	...	...
		Jhabua " . . . . .	...	...
		Manpur . . . . .	...	...
		Malwa State . . . . .	...	...
		Malwa Prant of Gwalior . . . . .	...	...
		Kurwai State . . . . .	...	...
		Rajgarh " . . . . .	...	...
		Sehore Agency Limits . . . . .	...	...
		Sehore Cantonment . . . . .	...	...
		Bhopal City . . . . .	...	...
		Bhopal State . . . . .	...	...
		Rewa " . . . . .	...	...
		Nagode " . . . . .	...	...
		Maihar " . . . . .	...	...
		Barwani " . . . . .	...	...
		Morar Cantonment . . . . .	...	...
		Sitamar State . . . . .	...	...
		Sohawal " . . . . .	...	...
		Narsingarh " . . . . .	...	...
		Oreha " . . . . .	...	...
		TOTAL . . . . .	...	...
RAJPU-TANA AND AJMER-MER-WARA	...	Chitor . . . . .	...	...
		Udaipur City . . . . .	...	...
		Jodhpur City . . . . .	...	...
		Marwar (Jodhpur) State . . . . .	...	...
		Jaipur City	62	61
		Jaipur State	11	11
		Dholpur City . . . . .	...	...

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
RAJPUTANA AND AJMER-MERWARA	...	Tonk State . . . . .	...	...
		Tonk Pargana Nimbahera . . . . .	...	...
		Partabgarh Town . . . . .	...	...
		Partabgarh State . . . . .	...	...
		Kishangarh " . . . . .	...	...
		Beawar . . . . .	...	...
		Karauli City . . . . .	...	...
		Abu Road . . . . .	...	...
		Bharatpur City . . . . .	...	...
		Bharatpur State	23	17
		Ajmer Town . . . . .	...	...
		Shahpura Town . . . . .	...	...
		Sirohi State . . . . .	...	...
		Dungarpur . . . . .	...	...
N.W. F. PROVINCE	...		TOTAL	96 (a) 89 (a)
		{ Peshawar Cantonment . . . . .	...	...
		{ Dera Ismail Khan . . . . .	...	...
			TOTAL . . . . .	... ...
KASHMIR	...	{ Mirpur District . . . . .	...	...
		
		
		Jammu Province . . . . .	...	...
BALUCHISTAN	...		TOTAL . . . . .	... ...
		{ Sonmiani . . . . .	...	...
		{ Hirok . . . . .	...	...
		{ Sibi . . . . .	...	...
		Fort Saudeman . . . . .	...	...
		Ormara (Las Bela State) . . . . .	...	...
			TOTAL . . . . .	... ...
			GRAND TOTAL	4,964 4,083

(a) For the week ending 1st February 1913.

L. C. PORTER,
Secretary to the Government of India.

No. 165-F.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

ACCOUNTS AND FINANCE,
Mint.

RESOLUTION.

Delhi, the 14th February 1913.

**ASSAY FEES—CREDIT TO GOVERNMENT OF RECEIVED BY ASSAY MASTERS
FOR PRIVATE ASSAY WORK AND CONDITIONS UNDER WHICH
PRIVATE ASSAY WORK IS TO BE UNDERTAKEN IN FUTURE.**

In the Resolution of the Government of India in the Finance Department, No. 124, dated the 12th May 1876, Assay Masters were permitted to retain any fees received by them for assays made for private persons, after crediting 4 per cent to Government for the use of Government laboratories, chemicals, etc., and assigning to the members of their establishment who assist in such private assays such portion of the fees as they think fit. With the approval of the Secretary of State for India, the Governor General in Council is now pleased to direct that in future this private assay work shall form part of the official duties of Assay Masters and their staff and that the fees received for this work shall be credited to Government.

2. The Governor General in Council recognises that in the case of officers already employed in the Department the withdrawal of the fees without compensation would be inequitable, and has therefore decided that suitable allowances shall be given to them.

3. The conditions under which assay work will in future be undertaken for private persons are laid down in the attached rules.

R. W. GILLAN,

Secretary to the Government of India.

RULES FOR RECEIPT OF SAMPLES OF BULLION FOR ASSAY.

1. Bullion may be presented for assay at the Assay Office on any working day between the hours 10-30 A.M. and 2 P.M., except on Wednesdays and Saturdays, on which days the hours will be from 10-30 A.M. to 12 NOON.
2. The Assay Master will not accept custody of, or responsibility for, any bullion brought to the Assay Office. The owner, or his authorised agent, must attend in all cases during the operations preparatory to taking a sample.
3. Bullion will, as a rule, be melted in parcels not exceeding 500 tolas in weight; a dip muster will be taken of each melting, and about 1 tola of each muster retained by the Assay Master for purposes of assay. The bars, stamped with numbers and the remainders of the musters, will then be handed over to the owner or his agent. The Assay Master is not responsible for any loss incurred during these operations. In all cases when a merchant brings bullion of quality below 900 fine, the assay report will not be on the whole bar but only on the sample taken.
4. Small quantities of metal presented for assay, if less than 1 tola in weight, will be retained by the Assay Master, who will exercise his discretion whether to laminate or melt the metal, but in all such cases the process to which the metal has been subjected will be stated on the certificate of assay.
5. At the special request of the tenderer a portion of an object may be taken for assay, but in all such cases the certificate will state the fact, with details regarding subsequent melting or lamination, and it must be understood that no responsibility, express or implied, can be accepted regarding the fineness of the article from which the sample was taken.
6. In cases where zinc is found alloyed with gold bullion and the fineness in gold is inferior to 900 per mille, an assay certificate may be given, but it will apply only to the sample taken and not to the whole bar, and the fact that the assay only refers to the sample taken will be specially mentioned in the certificate.
7. When assay certificates of bars are furnished they will be accompanied in all cases by a small test piece punched from the bar which has been weighed accurately to $\frac{1}{100}$ grain. The fact that such a test piece accompanies the bar, and its weight, will be stated on the assay certificate.
8. At the time of sampling, a number only will be stamped on bars of bullion, or other articles. On subsequent presentation to obtain the assay certificate, the Assay Office seal, and the fineness will be stamped on the bar in such cases as it will be allowable to stamp such fineness.
9. It is to be clearly understood by merchants bringing bullion for assay to the Assay Office, that neither Government nor the Assay Master will be held responsible for the correctness of the certificates given. Nor can the Assay Master in any way guarantee that assays from sample, purported to be taken from large consignments, are indicative of fineness of the whole sample.
10. All fees are payable in advance.

Assay fees.

	R	A.	P.
For an assay of 1,000 or portion of 1,000 tolas of Gold	8	0	0
For Silver ($\frac{1}{2}$ tola retained)	2	8	0
For a duplicate Assay Certificate	2	0	0

Melting fees.

Gold—For every 100 tolas or portion of 100 tolas	1	0	0
“ From 100 tolas to 200 tolas	2	0	0
“ From 200 tolas to 500 tolas	3	0	0
“ For every 100 tolas or portion of 100 tolas above 500 tolas 0-8-0 (annas eight) extra will be charged. This charge is to be up to a maximum of 1,000 tolas.			
Silver—For every 500 tolas or portion of 500 tolas	1	0	0

Weighing fees.

A charge of Rupee one will be made for each weigment of Gold or Silver.

SUPPLEMENT TO THE GAZETTE OF INDIA, FEBRUARY 15, 1913. 229

Statement of Approximate Gross Earnings of Indian Railways.

GOVERNMENT OF INDIA.
 RAILWAY DEPARTMENT.
 (RAILWAY BOARD.)

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SUPPLEMENT TO THE GAZETTE OF INDIA, FEBRUARY 15, 1913.

Statement of Approximate Gross Earnings of Indian Railways.

N.B.—As regards the figures in column *Total earnings*, audited figures have been used as far as possible.

RAILWAYS.	RESULTS OF WORKING DURING 1ST HALF OF YEAR.						RESULTS OF WORKING FOR OFFICIAL YEAR.					
	AVERAGE EARNINGS PER MILE PER WEEK.		Mean mileage worked.		Total earnings for week ending		Earnings per mile open for week.		Total earnings from 1st January to 1st February 1913.		Total earnings from 1st April to 1st February 1913.	
	During 1st half of official year 1911-12.	1912.	1913.	1st February 1912.	1st February 1913.	Rs.	Miles.	Rs.	Rs.	Rs.	Rs.	Rs.
State and Guaranteed Railways.												
Bengal-Nagpur (including 2' 6" gauge lines)	312	267	2,494	2,495	8,13,103	8,61,000	326	345	36,09,169	37,63,000	1,53,831	2,81,24,468
Bezwada Extension	372	320	21	21	7,377	7,700	351	367	30,389	33,500	3,111	2,78,685
Bombay, Baroda and Central India	739	741	946	946	6,48,587	7,57,000	686	800	30,740,840	32,20,000	1,49,160	2,62,06,839
Eastern Bengal (including 3' 3¼" and 2' 6" gauge lines)	382	415	1,510	1,570	6,40,017	7,37,000	424	469	29,33,217	31,79,000	2,45,788	2,72,45,565
East Indian Great Indian Peninsula (including Indian Midland)	810	761	2,392	2,458	19,23,733	21,89,000	804	891	84,79,273	96,59,000	11,79,727	7,67,91,044
Agra-Delhi Chord	681	586	2,473	2,473	19,41,653	19,78,000	785	800	80,81,703	85,07,000	4,25,297	6,01,82,188
Baran-Kotah	372	354	126	126	4,816	4,500	356	321	1,92,976	1,92,900	58,976	18,89,407
Bhopal-Itarsi	102	85	40	40	3,716	4,700	92	117	14,810	18,900	4,090	1,42,411
Madras and Southern Mahratta (including 3' 3¼" gauge lines)	499	454	57	57	28,544	38,600	503	677	1,20,228	1,66,000	45,772	11,03,434
North-Western (including 2' 6" gauge lines)	282	252	2,585	2,585	6,55,009	7,20,000	253	278	28,07,820	30,61,000	2,53,180	2,77,06,498
Oudh and Rohilkhand (including Cawnpore-Burhawal 3' 3¼" link)	479	427	3,826	3,806	16,99,304	17,00,000	444	447	72,90,560	75,60,000	2,69,440	6,74,85,033
Hardwar-Delhi	325	295	1,530	1,002	4,21,812	4,68,000	278	292	18,74,359	18,89,000	14,641	1,71,57,338
Assam-Bengal	146	141	790	805	1,15,315	1,39,000	146	173	5,18,794	6,15,000	96,206	46,83,097
Burma	313	267	1,529	1,545	5,93,026	6,78,000	368	439	24,74,781	25,72,000	97,219	1,67,79,188
Jodhpur-Hyderabad (British Section)	208	198	124	124	27,439	30,100	221	243	1,25,346	1,25,000	346	10,70,964
Lucknow-Barailly	167	153	254	293	45,263	49,200	178	168	2,01,504	2,23,000	21,496	16,51,323
Mysore (including Kolar Gold Fields, 5' 6")	165	147	411	411	63,418	72,500	152	176	2,68,924	3,21,000	52,076	25,87,429
Rajputana-Malwa	363	317	1,828	1,828	5,78,280	5,98,000	316	327	28,51,698	28,85,000	33,302	2,39,15,164
South Indian (including 5' 6" and 2' 6" gauge lines)	350	1,396	1,396	1,396	4,88,291	5,19,000	350	372	21,79,036	22,51,000	71,964	2,11,75,956
Travancore Branch	139	108	108	79	14,616	15,560	136	144	65,428	67,000	1,672	6,62,382
Tirhoot	226	769	769	79	1,99,376	2,05,000	259	259	8,25,968	8,45,000	17,032	74,92,072
Jorhat (Provincial)	74										1,289	94,884
TOTAL.	434										98,900	4,016
											41,47,90,625	45,65,94,900
											36,085	4,18,04,275

SUPPLEMENT TO THE GAZETTE OF INDIA, FEBRUARY 15, 1913.

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All other Railways.

Amritsar-Patti-Kasur	171	1	200	1	148	148	14,400	66	97	42,550	63,000	6,398	4,49,564	4,48,000	38,436	...		
Bhopal-Ujjain	72	54	326	192	192	192	7,8782	306	374	2,56,453	279,000	21,041	7,96,906	9,27,000	1,30,094	...		
Bina-Goona-Parran	314	119	119	16	16	753	1,700	47	106	—556	7,700	22,547	3,21,528	4,62,000	1,40,472	...		
Delhi-Umbala-Kalka	81	...	...	...	33	...	1,900	57	57	...	8,256	27,593	3,76	27,17,000	42,376	...	
Jammu-Kashmir (Native State Section)	...	...	...	21	22	585	700	27	32	2,717	2,400	...	76,249	70,300	5,949	5,949	
Jullundur Doab (a)	25	...	...	158	79	11,901	11,000	151	139	51,694	50,000	...	...	...	...	...
Khanpur-Chachran	179	229	334	34	34	5,900	5,900	173	173	26,925	23,000	...	1,694	5,60,523	5,67,000	2,523	2,523	
Ludhiana-Dhuri-Jakial	352	330	334	110,688	124,000	331	371	45,447	5,53,000	57,553	...	3,225	2,32,277	46,14,672	12,723	...		
Nagla-Ujjain	34	10,192	6,102	6,100	182	182	28,167	24,800	...	...	...	47,99,000	1,84,328	...	...	...
Nizam's Guaranteed State	352	207	175	34	34	6,102	6,100	179	181	1,81,537	1,61,000	...	2,50,679	2,46,000	...	4,679	4,679	
Petlad-Canlay	414	294	108	108	45,428	36,000	421	333	333	6,24,023	5,34,000	...	20,537	14,01,273	16,45,000	2,43,727	2,43,727	
Rajput-Bhatinidh	299	257	425	425	1,36,198	1,10,000	320	259	259	96,061	113,000	...	90,023	45,34,243	45,30,000	4,243	4,243	
Southern Punjab — " Ludhiana " Extension	149	147	155	155	25,378	22,000	151	142	142	44,837	48,000	...	9,17,913	9,87,000	69,087	...	...
Sutlej Valley	46	48	209	208	10,175	11,000	49	53	53	1,34,901	1,15,000	...	4,35,357	4,28,000	...	7,357	7,357	
Tapti Valley	213	159	155	155	29,816	28,000	192	181	181	27,400	32,286	...	19,991	10,01,040	10,88,000	86,960	...	
Tarkessur	328	22	22	8,454	5,900	384	268	...	...	...	4,886	3,03,744	3,09,000	5,256	5,256	...	
Ahmedabad-Dholka Ahmedabad-Paramti (including Brahmakhet Extension)	92	78	34	34	2,762	2,600	82	76	12,512	11,200	...	1,312	1,12,263	1,07,000	...	5,263	5,263	
Bengal and North-Western Bengal-Doobars	88	77	1,174	1,176	2,59,849	2,26,000	221	192	10,65,980	9,31,000	...	2,268	1,34,986	84,86,074	80,91,000	50,94,926	23,271	23,271
Bezwada-Masulipatnam Bhavnagar (including Dhrangadra) Gondal-Porbandar (including Jafalsar-Rajkot)	132	114	52	52	6,930	6,100	134	117	30,148	27,200	...	2,948	2,46,524	2,67,000	20,476	...	...
Junnagar	181	169	179	194	32,866	36,200	184	187	1,35,170	1,48,000	12,830	...	12,89,797	12,90,000	20,476	...	...
Junnagar	136	122	194	194	28,860	31,400	149	162	1,14,185	1,19,000	4,815	...	10,04,376	10,13,000	14,624	...	...
Cooch Behar	93	89	54	54	5,493	5,630	102	104	21,636	21,000	...	636	2,06,112	1,93,000	31,687	13,112	13,112	
Dibrugarh-Sadiya Gaekwar's Melasana (including Vijaipur-Kalol-Kadi)	131	105	89	100	11,550	10,700	130	107	50,838	48,800	...	2,058	3,82,313	4,14,000	2,30,000	13,354	13,354	
Hyderabad-Godavari Valley	286	304	86	86	5,389	5,300	163	161	24,814	23,700	...	1,114	2,16,646	2,30,000	91,563	...	...
Jaipur	99	89	179	184	25,375	27,000	314	314	1,14,187	1,19,000	4,813	...	10,10,437	11,02,000	...	...	...
Jodhpur-Bikaner	250	185	392	442	1,10,099	1,00,000	281	226	4,19,080	4,47,000	27,920	...	15,384	6,64,062	6,15,000	...	49,032	49,032
Kollapur	95	75	73	73	5,647	5,206	78	71	5,02,967	4,96,000	...	2,847	28,76,631	35,21,000	6,44,369	...	...
Mirpur Khas-Jindo Morvi (including Vankana-Morvi, 2' 6" gauge)	36	28	100	100	3,039	5,100	31	51	35,429	35,100	...	322	83,273	1,52,000	68,727	...	...
Mymensingh-Jamalpur-Jagannathganj	166	144	93	93	15,041	10,400	162	112	67,441	46,900	...	20,541	5,65,230	5,50,000	...	15,230	15,230	
Bohilkund and Kunnaon Sangli	130	141	55	55	9,705	9,400	177	171	45,415	41,200	...	4,215	3,32,355	3,24,000	...	8,355	8,355	
Shorapur-Cochin Tatjore District Board	146	178	268	34,189	39,600	127	148	1,55,853	1,61,000	5,147	...	14,31,110	17,35,000	3,03,800	...	...	...
Udaipur-Chitorgarh	161	174	5	5	868	800	174	160	3,946	3,700	...	246	37,056	29,800	...	7,256	7,256	
Barsi	198	183	65	65	12,406	13,000	191	202	55,126	56,900	...	5,14,030	5,28,000	13,910	...	...	...
Champaran-Slivaraipur	151	116	22	22	22,285	19,700	192	170	1,00,606	1,01,000	394	...	6,53,764	7,91,000	1,37,236	...	...
Gackwars Dabhoi Kosamha-Zankavro (d)	90	75	20	20	1,709	1,600	85	80	7,734	7,700	...	34	61,316	69,200	7,884	...	...
Rajpipla	130	138	118	118	15,732	13,000	133	110	70,057	55,300	...	14,757	5,30,975	4,45,000	83,975	...	...
29 Darjeeling Himalayan	34	...	37	37	3,000	3,100	95	12	1,400	1,200	...	3,710	1,00,138	15,500	57,371	11,638	11,638	
Total	186	170	6,921	7,147	13,00,364	12,47,300	185	175	55,88,756	54,82,500	...	2,460	8,75,364	9,53,000	77,636	...	...
GRAND TOTAL	381	347	32,184	32,091	1,22,60,900	1,30,68,300	281	400	5,36,99,171	5,66,79,000	29,79,829	...	1,06,256	4,74,30,512	5,05,72,700	31,42,188

(a) Opened from 1st January 1913.

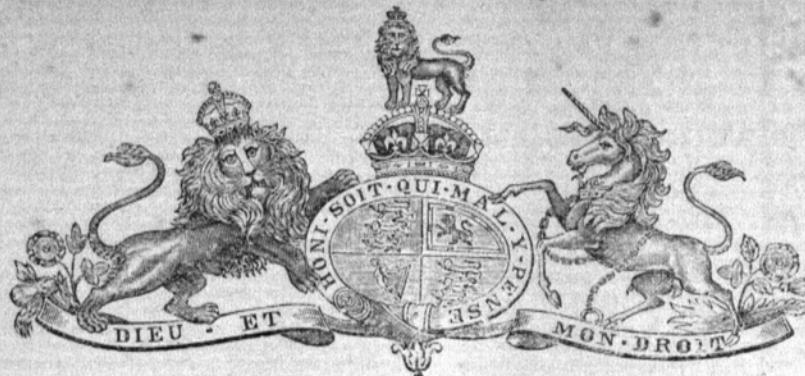
(b) From 2nd July 1911.

(c) Including Khaldrô Section opened from January 1912.

(d) Opened from 1st June 1912.

C. F. ANDERSON, Major, R.E.,
for Secretary, Railway Board.

Printed and Published for the GOVERNMENT OF INDIA, at the GOVERNMENT CENTRAL PRINTING OFFICE, Delhi.



SUPPLEMENT TO

The Gazette of India.

No. 8.} DELHI, SATURDAY, FEBRUARY 22, 1913.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time containing such official papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the Gazette may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta, or Rupees nine if sent by post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs. on Thursday, the 20th February 1913, based on the Indian Daily Weather Reports of the period.

1. Fairly general rain fell during the week over Northern and Central India with the exception of Gujarat, Rajputana and Central India West; and was due in part to two depressions from Persia, and partly to a stationary disturbance over the Deccan.

2. *Burma*.—Nearly general rain occurred on the 17th in the north of the Province.

Northeast India, including Orissa.—Rain fell in all parts of the division during the first five days of the week.

The United Provinces, Central India and the Central Provinces.—Rainfall occurred in the United Provinces and Central Provinces chiefly on the 14th, 15th and 16th and in Central India East on the 15th.

Northwest India.—Precipitation occurred in Baluchistan, Lower Sind, the Punjab, Kashmir and the North-West Frontier Province chiefly at the beginning and the end of the week. In Rajputana and Gujarat the weather was dry.

The Peninsula.—There was some rain in the extreme south and at Waltair.

3. The chief daily falls were as follows :--

February 13th, Dhubri 1.51", Gauhati 0.82" and Pasni 1.65".

- " 14th, Barisal 1.50", Jessore 1.29", Burdwan 1.60", Balasore 0.42", Chaibasa 1.60", Ranchi 0.85", Hazaribagh 1.09", Seoni 0.76", Montgomery 0.84", Multan 0.18", Dera Ismail Khan 0.46" and Quetta 0.97".
- " 15th, Gauhati 0.97", Calcutta 1.23", Burdwan 1.71", Berhampore 1.46", Dimapur 0.68", Jalpaiguri 0.74", Sambalpur 0.71", Balasore 1.21", Chaibasa 0.93", Ranchi 3.09", Hazaribagh 1.53", Purnea 0.56", Darbhanga 0.39", Gaya 0.47", Naya Dumka 0.62", Agra 1.19", Mainpuri 0.90", Bareilly 1.90", Meerut 0.96", Roorkee 2.07", Dehra Dun 2.50", Jubbulpore 1.23", Raipur 1.00", Delhi 0.75", Simla 1.00", Ambala 0.95", Ludhiana 0.43", Khushab 0.97", Dera Ismail Khan 0.41", Peshawar 0.26", and Cochin 1.36".
- " 16th, Sibsagar 1.53", Gauhati 1.05", Silchar 1.31", Narayanganj 1.91", Jessor 1.99", Calcutta 1.30", Burdwan 1.70", Cuttack 1.50", Chaibasa 1.65", Lucknow 0.40", Bahraich 0.75", Agra 0.65", Dehra Dun 2.10" and Jagdalpur 1.10".
- " 17th, Lashio 0.76", Maymyo 0.84" and Waltair 1.18".
- " 18th, Quetta 1.12", Karachi 0.23" and Hyderabad 0.44".
- " 19th, Rawalpindi 0.51", Murree 1.23", Sonamarg 2.60", Peshawar 0.21", Dera Ismail Khan 0.35", Cherat 0.98" Quetta 0.42" and Pasni 1.50".

4. The week's rainfall was more than 20 per cent. in excess in Upper Burma, the whole of northeast India, the United and Central Provinces, the whole of northwest India (excluding Rajputana and Gujarat), Malabar and the Madras Coast North; it was more than 20 per cent. in defect in the Bay Islands, Lower Burma, Rajputana, Berar, Mysore and Madras Southeast.

The seasonal rainfall up to date is 20 per cent. or more in excess in Upper Burma, Assam, Bengal, Chota Nagpur and the Central Provinces East, it is within 20 per cent. of the normal in Lower Burma, Orissa, the United Provinces West, Kashmir, Baluchistan, the Central Provinces West, Malabar and Madras Coast North and 20 per cent. or more in defect elsewhere.

Division.	RAINFALL DATA FOR WEEK ENDING ON 20TH FEBRUARY 1913.			RAINFALL DATA FROM 20TH NOVEMBER 1912 TO 20TH FEBRUARY 1913.				SEASONAL PERCENTAGE DEPARTURE FROM NORMAL.	
	Actual rainfall in inches.	Normal rainfall in inches.	Excess or deficit in inches.	Actual rainfall of season to date in inches.	Normal rainfall in inches.	Excess or deficit in inches.	This week.	Last week.	
1	2	3	4	5	6	7	8	9	
Bay Islands	0	0.3	-0.3	3.4	9.7	-6.3	-65	-64	
Lower Burma	0	0.1	-0.1	0.6	0.7	-0.1	-14	0	
Upper Burma	0.3	0.1	+0.2	0.9	0.5	+0.4	+80	+50	
Assam	2.3	0.4	+1.9	3.1	2.1	+1.0	+48	-53	
Bengal	2.0	0.3	+1.7	2.2	1.0	+1.2	+120	-71	
Orissa	1.5	0.4	+1.1	1.9	1.6	+0.3	+19	-67	
Chota Nagpur	3.9	0.5	+3.4	5.1	2.1	+3.0	+143	-25	
Bihar	0.6	0.2	+0.4	0.8	1.1	-0.3	-27	-78	
United Provinces, East	0.4	0.1	+0.3	1.2	1.5	-0.3	-20	-43	
United Provinces, West	1.8	0.3	+1.5	2.1	2.5	-0.4	-16	-83	
Punjab, East and North	0.6	0.3	+0.3	0.9	3.1	-2.2	-71	-89	
Punjab, South-west	0.6	0.1	+0.5	0.6	1.4	-0.8	-57	-100	
Kashmir	0.7	0.5	+0.2	5.8	6.4	-0.6	-9	-14	
N.W. Frontier Province	0.9	0.3	+0.6	1.0	2.3	-1.3	-57	-95	
Baluchistan	1.6	0.3	+1.3	4.4	3.8	+0.6	+16	-20	
Sind	0.3	0.1	+0.2	0.3	0.6	-0.3	-50	-100	
Rajputana, West	0	0.1	-0.1	0	0.8	-0.8	-100	-100	
Rajputana, East	0	0.1	-0.1	0.2	0.8	-0.6	-75	-71	
Gujarat	0	0	0	0	0.1	-0.1	-100	-100	
Central India, West	0	0	0	0	0.4	-0.4	-100	-100	
Central India, East	0.2	0.2	0	1.5	1.9	-0.4	-21	-24	
Berar	0	0.1	-0.1	0	1.2	-1.2	-100	-100	
Central Provinces, West	0.4	0.1	+0.3	1.1	1.3	-0.2	-15	-42	
Central Provinces, East	2.1	0.3	+1.8	3.9	1.5	+2.4	+160	+50	
Konkan	0	0	0	0	0.2	-0.2	-100	-100	
Bombay Deccan	0	0	0	0	0.4	-0.4	-100	-100	
Hyderabad, North	0.1	0.1	0	0.2	0.5	-0.3	-60	-75	
Hyderabad, South	0.1	0.1	0	0.1	0.5	-0.4	-80	-100	
Mysore	0	0.1	-0.1	0	1.0	-1.0	-100	-100	
Malabar	0.5	0.1	+0.4	2.4	2.2	+0.2	+4	-10	
Madras, South-east	0.2	0.3	-0.1	2.9	6.8	-3.9	-57	-58	
Madras Deccan	0	0	0	0	0.9	-0.9	-100	-100	
Madras Coast, North	0.3	0.2	+0.1	0.3	2.5	-2.2	-8	-100	

G. C. SIMPSON,
for Director General of Observatories.

Dated 20th February 1913.

E. D. MACLAGAN,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 15th February 1913.

Burma.—Tavoy reports 9.79 and Mergui 1.36. inches of rain. Light showers fell in four Upper Burma districts, in the Northern Shan States and in the Chin Hills. Threshing and winnowing of winter rice are completed in most districts. Agricultural operations for spring rice and island crops are proceeding normally. Standing crops are doing well. The price of unhusked rice is stationary at Rangoon.

Assam.—Slight to moderate rain fell in all districts and facilitated ploughing operations. Ploughing for early and late rice continues. Gathering of mustard, crushing of sugarcane and pruning of tea are still in progress. Fodder is insufficient in three districts. Cattle disease is reported from Sylhet, Darrang, Sibsagar and Manipur. The average price of common rice has risen by one per cent.

Bengal.—During the week the rainfall was general over the Province. The fall was rather heavy in the Sadar sub-division of Burdwan, Bankura, Midnapore and Jessore and generally light to moderate elsewhere. The recent rain has done good to standing crops and has facilitated ploughing operations for autumn crops. Harvesting of spring crops and pressing of sugarcane are in progress. The average price of common rice for the Province has risen slightly as compared with that of the previous week. Cattle disease is reported from places in Khulna, Mymensingh, Tippera and Noakhali.

Bihar and Orissa.—The weather was cloudy and rainy. The rainfall was general over the Province, the fall being generally moderate in Bihar and very heavy for the time of the year in Chota-Nagpur and in parts of Orissa. The recent rainfall has been beneficial on the whole to standing crops. Pressing of sugarcane continues. Preparation of lands for the next season's crops has commenced. Oilseeds are being harvested. Standing crops are doing well. The average price of common rice has risen slightly in Bihar and fallen slightly in Orissa and Chota-Nagpur. The supply of fodder and water is sufficient. The condition of cattle is on the whole good. Prospects of standing crops in the Feudatory States of Orissa are reported to be good.

United Provinces.—General and well-distributed rain fell throughout the Provinces. More rain since the close of the week is reported from the north and west of the Provinces. The fall has materially improved the situation. Some loss by hail and slight damage by frost are reported. Pressing of sugarcane and preparation of land for sowing of the next crop continue. Crops are ripening. Fodder and water are sufficient. In Mirzapur there are 2,194 persons on test works and 12,171 on ordinary canal works and water works, while in the Chakia district of the Benares State there are 3,311 persons on regular works and 2,512 in receipt of gratuitous relief. Cattle disease is still widespread in Bundelkhand but seems to be diminishing in other parts of the Provinces. Prices at the end of the week were fluctuating with an upward tendency.

Punjab.—Light to moderate rain has fallen in all districts. More rain is wanted. Pressing of sugarcane continues and the outturn is average to good. The condition of irrigated spring crops is average to good. Unirrigated crops have improved slightly by the recent rain but are generally below average. Sowing of extra spring crops continues. Standing crops have been damaged seriously by hailstorm in parts of Gurgaon. Cattle are generally healthy but fodder is becoming scarce. Prices are high.

North-West Frontier Province.—Rain fell throughout the Province, proving beneficial to standing crops, especially unirrigated. More rain is however still wanted. The weather is cool and cloudy. Standing crops are generally fair on irrigated lands but poor on unirrigated areas. Sugarcane is still being pressed and the outturn is normal. Planting of sugarcane is proceeding in Bannu. Cattle is in good condition. The water supply is generally sufficient. Fodder is scarce in Dera Ismail Khan, but elsewhere it is procurable. Prices are high.

Jammu.—There was slight rain during the week. Prices are fluctuating. Wheat sells from 9 to 15 and maize from 12 to 20 seers per rupee. The condition of standing crops is below average. Cattle disease of mild type prevails in the Riasi tahsil. Fodder is insufficient in the same tahsil.

Kashmir.—Slight rain fell once during the week. Ploughing and sowing for spring crops are going on. Prices are unchanged except in the case of Indian corn which is slightly dearer in Anantnag. Cattle disease still prevails in certain villages of the Kulgam tahsil. Fodder is average.

Rajputana.—The weather was cloudy and cold. The rainfall in cents was—Bharatpur 118, Dholpur 20, Kerauli from 18 to 161, Kotah 11 and Bundi 4. Slight rain fell in Jaipur, Jhalawar and Ajmer Merwara. Spring crops are being irrigated and are doing well, but slight damage to crops from hailstorms is reported from Jaipur, Bharatpur and Karauli. Prospects are generally fair. Cattle disease is reported in a few places. Fodder and water are sufficient. Prices are generally high and stationary. The opium crop in Kishangarh is doing well.

Central India.—The rainfall was general in Bhopal, Baghelkhand and Bundelkhand and partial in Gwalior. The weather is clear and cool. The outturn of spring crops is expected to be excellent. Cattle disease prevails in parts of Gwalior, Bhopal and Bundelkhand. The fodder supply is ample. Prices are normal in Bhopal, above normal in Baghelkhand, fluctuating in Malwa and steady elsewhere.

Central Provinces.—(Report not received.)

Bombay.—Slight rain fell during the week in parts of Sind. The rainfall was beneficial to crops. Standing crops are withering in parts of West Khandesh and Ahmednagar and are generally in good condition elsewhere. Harvesting of spring crops is in progress in parts of the Deccan, the Karnatak, Baroda, Rewa Kantha and Kolhapur. Cotton picking continues in parts of Thar and Parkar, Nawabshah, Gujarat, Bijapur, Cutch and Rewa Kantha. The fodder supply is deficient in Ahmednagar. Agricultural stock is generally in good condition and sufficient except in parts of Cutch. Stock is deteriorating in Ahmednagar. Drinking water is generally adequate except in parts of Ahmednagar and Sholapur. Water for irrigation is deficient in parts of Nawabshah, Ahmedabad, West Khandesh, Ahmednagar, Sholapur, and Bijapur. Prices are high and fluctuating. The public health is generally good. Grain stocks are sufficient.

The weekly report on the famine and scarcity is as follows:— Distress is not yet severe except in two talukas of Ahmednagar. It will probably increase on the return of emigrants. There is no wandering or emaciation. Emigration continues. Two kitchens and three poor-houses have been opened and orders have been issued for two more poor-houses to be opened. The people on relief are generally in good condition. Steps are being taken to organise special measures for weavers and artizans. The public health is generally good. Land revenue suspensions have been granted and *takavi* advanced freely for fodder and wells. Government grass finds a ready sale. Measures for the improvement of the water supply from Government and Local Board grants continue. Three cattle kitchens have been opened from charitable funds. The numbers on gratuitous relief for the week ending the 15th February were:—Ahmednagar 16,406. Poona and Sholapur 1,231, total 17,637.

Hyderabad.—The rainfall during the week was general though slight. The highest fall was 80 cents in the Nirmal taluka of the Adilabad district. The average fall was 5 cents. The spring crop is generally fair to good except in parts of the Aurangabad, Bir and Usmanabad districts. Castor seed is being picked in Telengana. The spring crop is being generally harvested. The crop has been damaged by insects in parts of the Karimnagar district. Late rice is being sown. The crop is showing good growth and is being weeded and irrigated in parts. Fodder is being imported into the affected parts of the Aurangabad and Bir districts. Suspensions of revenue have been granted. Distribution of *takavi* continues and ordinary public works have been increased for those seeking employment. Cattle disease is reported in 6, fodder scarcity in 18 and water scarcity in 9 talukas. Prices:—Wheat 6, coarse rice $5\frac{1}{2}$ and *juar* $10\frac{3}{4}$ seers per rupee. White *juar* is selling in Hyderabad City at 12 seers per rupee. The highest price in districts is 7 seers in Karimnagar and the lowest $24\frac{1}{2}$ seers in Adilabad.

Mysore.—Prices of food grains are steady. Markets are well supplied. Standing crops are in good condition. Harvesting operations are in progress and the outturn is fair. Prospects of the season are good. Cattle are generally healthy. Water and fodder are available.

Coorg.—Picking of coffee is completed and threshing of rice continues. Prices of food grains have fallen slightly. The public health is fair. Water and fodder for cattle are sufficient.

Madras.—The rainfall was light in Cochin, the Nilgiris and in parts of the south. There was no rain elsewhere. Standing crops are fair to good. Harvesting of dry crops, paddy and sugarcane is proceeding with outturn fair to normal. Sowings of dry crops and paddy are proceeding normally in parts. The condition of cattle is generally good. Fodder and water are generally sufficient. Prices are falling.

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Statement showing the number of persons in receipt of relief in districts in which famine has been declared.

Name of Province or State.	PRECEDING WEEK (REVISED).			PRESENT WEEK.			Increase or decrease.
	Relief works.	Gratuitous and special relief.	Total.	Relief works.	Gratuitous and special relief.	Total.	
1	2	3	4	5	6	7	8
<i>British Provinces.</i>							
Bombay	15,445	15,445	...	16,403	16,403	+931

E. D. MACLAGAN,
Secretary to the Government of India.

No. 1161—1185—1.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

COMMERCIAL EXHIBITION.

RESOLUTION.

**THE FOURTH INTERNATIONAL RUBBER AND ALLIED TRADES EXHIBITION
AND THE FIRST COTTON, FIBRE AND TROPICAL PRODUCTS
EXHIBITION..**

Delhi, the 17th February 1913.

Intimation has been received that the Fourth International Rubber and Allied Trades Exhibition and the First Cotton, Fibre and Tropical Products Exhibition will be held in London in June 1914.

Ordered that the information be published in the Supplement to the *Gazette of India* for general information, and that copies of the Resolution be forwarded to all Local Governments and Administrations, and to the Foreign and Revenue and Agricultural Departments for information.

Ordered, also, that a copy be forwarded to all Chambers of Commerce for information.

R. E. ENTHOVEN,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

TARIFF VALUATION OF SUGAR.

The following statement shows in respect of each of the descriptions of sugar distinguished in the Tariff Schedule IV (excepting molasses and all other kinds of sugar), *firstly*, the total imports into India in the month of January, 1913, and the average value per cwt. as calculated on the returns received from the Customs Houses; and, *secondly*, a running total showing the total imports into India since the beginning of the year (1st October to 30th September) and the average net value per cwt. so far established. It is published in conformity with the procedure laid down in Customs Circular No. V of 1911 in order to enable merchants to compute the probable rate of duty for the year 1914:—

Description of sugar.	IMPORTED DURING THE MONTH OF JANUARY 1913.		IMPORTED SINCE 1ST OCTOBER 1912.	
	Quantity. Cwt.	Average net value per cwt. <i>R a.</i>	Quantity. Cwt.	Average net value per cwt. <i>R a.</i>
Sugar, crystallised, beet	264,803	9 12	384,532	9 12
,, and soft, refined in China . . .	3,000	10 4	9,838	11 0
,, „ from Java, 23 Dutch Standard and above.	339,757	9 12	2,368,202	9 12
,, „ from Java, 16 to 23 Dutch Standard.	153,504	9 4	1,322,345	9 0
,, „ from Java, 15 Dutch Standard and under.	...	...	45,054	8 12
,, „ from Mauritius equal to 16 Dutch Standard and over.	325,128	9 4	1,443,429	9 4

FREDERICK NOËL-PATON,
Director-General of Commercial Intelligence.

R. E. ENTHOVEN,
Secretary to the Government of India.

CALCUTTA ;
The 19th February 1913.

GOVERNMENT OF INDIA.
DEPARTMENT OF EDUCATION.

SANITARY.
PLAQUE.

Delhi, the 20th February 1913.

The following preliminary statement of plague seizures and deaths reported in India during the week ending the 15th February 1913 is published for general information:—

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
DELHI				
		Delhi City . . . . .	...	...
		Delhi-Rural area	2	1
		TOTAL	2	1
		Bombay City	24	20
		Ahmedabad City . . . . .	...	...
		Ahmedabad District . . . . .	...	...
		Broach Port . . . . .	...	...
		Broach District . . . . .	...	...
		Kaira " . . . . .	...	...
		Mahi Kantha Agency . . . . .	...	...
		Palanpur " . . . . .	...	...
		Rewa Kantha "	8	3
		Bulsar Port . . . . .	...	...
		Surat Town and Port . . . . .	...	...
		Rander Port . . . . .	...	...
		Surat District	11	7
		Surat Agency . . . . .	...	...
		Bhiwandi Port . . . . .	...	...
		Bandra "	12	6
		Mahim " . . . . .	...	...
		Bassein " . . . . .	...	...
		Sanjan " . . . . .	...	...
		Thana " . . . . .	...	...
		Chinchani " . . . . .	...	...
		Tarapur " . . . . .	...	...
		Joo " . . . . .	...	...
		Thana District . . . . .	...	...
		Ahmednagar District . . . . .	...	...
		West Khandesh . . . . .	...	...
		East Khandesh District . . . . .	...	...
		Nasik District . . . . .	...	...
		Poona City	33 (a)	22 (a)
		Poona District	4 (a)	3 (a)
		Satara "	46	45
		Sholapur Town . . . . .	...	...
		Sholapur District . . . . .	...	...

(a) Figures for the two weeks ending 15th February 1913.

In the return for the week ending 8th February 1913 against the East Khandesh district read 12 cases 8 deaths for nil.

Presidency or Province	Division	Districts, States, Towns of 50,000 or more inhabitants, and Ports.		Plague seizures.	Plague deaths.
BOMBAY PRESIDENCY AND SIND	Southern	Panvel Port	.	1	1
		Alibag	"	4	3
		Kolaba District	.	35	23
		Vengurla Port	.	3	4
		Ratnagiri District	.	2	1
		Belgaum	"	71	51
		Hubli Town	.	17	17
		Dharwar District	.	60	33
		Kanara	"	...	...
		Bijapur	"	54	73
Sind	Political Charges	Bijapur Agency	.	...	...
		Savantvadi State	.	...	...
		Karachi Town and Port	.	...	...
		Karachi District	.	...	...
		Sukkur	"	...	...
		Larkana	"	...	...
		Baroda State	.	5*	4*
		Cutch	"	15	10
		Porbandar Port	.	...	...
		Kathiawar Agency	.	5	3
MADRAS PRESIDENCY	...	Kolhapur and Southern Maratha Country	.	104	73
		Satara Agency	.	...	...
		Savanur State	.	...	...
		Sholapur Agency	.	...	...
		Akalkot State	.	...	...
		Janjira	"	5	3
		Murud Port	.	...	...
		TOTAL		519	404
		Anantapur District	.	20	5
		North Arcot	"	52 (c)	58 (b)
		Bellary Town	.	1 (a)	1 (a)
		Bellary Cantonment	.	...	...
		Bellary District	.	23	18
		Mangalore Town and Port	.	6	5
		South Canara District	.	...	...
		Chittoor District	.	...	...
		Coimbatore Town	.	1	1
		Coimbatore District	.	83	67
		Cuddapah District	.	9	6
		Ganjam	"	...	...
		The Nilgiris	"	...	...
		Malabar	"	7 (b)	4 (a)
		Salem District	.	5	3
		TOTAL		207	168

* Between the 8th and the 14th February 1913.

(a) One imported. (b) Three imported. (c) Seven imported.

Presidency or Province.	Divisions.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
BENGAL	Burdwan	Burdwan District . . . . .	...	...
		Bankura . . . . .	...	...
		Hooghly District . . . . .	...	...
		Howrah Town . . . . .	...	...
		Howrah District . . . . .	...	...
	Presidency	24-Parganahs	1	1
		Calcutta	14	14
	Dacca	Dacca Town . . . . .	...	...
		Dacca District . . . . .	...	...
		Mymensingh District . . . . .	...	...
		Faridpur District . . . . .	...	...
	Chittagong	Noakhali District . . . . .	...	...
	Rajshahi	Jalpaiguri District . . . . .	...	...
		Pabna District . . . . .	...	...
TOTAL			15	15
BIHAR AND ORISSA	Patna	Patna Town	2	7
		Patna District	150	85
		Gaya Town	12	12
		Shahabad District . . . . .	...	...
	Tirhut	Saran District	214	162
		Muzaffarpur District	51	48
		Darbhanga District	91	78
	Bhagalpur	Monghyr Town . . . . .	...	...
		Monghyr District	173	114
		Bhagalpur Town	4	3
		Bhagalpur District	20	17
		Champaran "	19	15
		Sonthal Parganas	10	10
TOTAL			746	551
UNITED PROVINCES	Meerut	Shaharanpur City . . . . .	...	1
		Shaharanpur District . . . . .	...	...
		Muzaffarnagar District	63	63
		Meerut City	43	43
		Meerut District	135	57
		Bulandshahr District . . . . .	...	1
	Agra	Muttra District	32	25
		Mainpuri District	3	3
		Etah " . . . . .	...	...

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants and Ports.	Plague seizures.	Plague deaths.
UNITED PROVINCES	Rohilkhand	Bareilly City	7	6
		Bareilly District	18	17
		Bijnor District	4	4
		Budaun District . . . . .	...	...
		Moradabad City . . . . .	...	...
		Moradabad District	25	18
		Shahjahanpur City	7	6
		Shahjahanpur District	13	7
	Allahabad	Pilibhit District	1	1
		Furrukhabad City . . . . .	...	...
		Furrukhabad District	36	32
		Etawah District	166	67
		Cawnpore City	1	1
		Cawnpore District	154	138
		Fatehpur "	24	23
		Allahabad City . . . . .	...	...
		Allahabad District	63	46
		Jhansi City	1	...
		Jhansi District	22	18
	Benares	Jalaun District	18	15
		Benares District	1	...
		Mirzapur City	12	...
		Mirzapur District	12	10
		Jaunpur District	57	57
		Ghazipur District	263	253
		Ballia "	239	216
		Gorakhpur District	335	260
		Basti "	115	80
		Azamgarh "	360	308
UPPER PUNJAB	Kumaun	Nainital District	4	4
		Garhwal " . . . . .	...	...
		Lucknow City	10	10
		Lucknow District	70	70
		Unao "	212	173
	Lucknow	Rae Bareli "	83	71
		Sitapur "	2	3
		Hardoi "	66	34
		Kheri "	17	13
		Fyzabad City	24	20
PUNJAB	Fyzabad	Fyzabad District	61	51
		Gonda "	21	19
		Bahraich "	51	40
		Sultanpur "	36	36
		Partabgarh District	11	8
	Ambala	Bara Banki "	160	117
		TOTAL	3,031	2,455
		Gurgaon District	81	76
		Rohtak "	35	21
		Karnal "	53	53
		Ambala "

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Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
PUNJAB	Jullundur	Hoshiarpur District	14	14
		Jullundur "	20	5
		Ludhiana " . . . . .	...	...
	Lahore	Amritsar District	3	3
		Gurdaspur "	38	36
		Sialkot "	10	10
		Gujranwalla "	13	6
	Rawalpindi	Shahpur District . . . . .	...	...
		Jhelum "	8	1
		Rawalpindi District . . . . .	...	...
	Multan	Montgomery District . . . . .	...	...
		Muzaffargarh " . . . . .	...	...
		Patiala State	67	47
		Jind State	5	5
		Kalsia State . . . . .	...	...
	TOTAL			347 280
BURMA	Pegu	Rangoon Town	38	33
		Insein District	4	4
		Tharrawaddy District . . . . .	...	...
		Pegu District	17	16
		Prome "	23	17
	Irrawaddy	Bassein Town	15	14
		Bassein District	6	8
		Myaungmya "	3	3
		Maubin "	24	20
		Pyapon " . . . . .	...	...
	Tenasserim	Toungoo District	42	43
		Thaton "	1	1
		Moulmein Town	1	1
	Magwe	Thayetmyo District	3	3
	Mandalay	Mandalay Town	2	1
		Bhamo District	15	11
		Katha " . . . . .	...	...
	Meiktila	Yamethin District	2	2
		Kyaukse " . . . . .	...	...
	TOTAL			198 177

The following corrections should be made in the return for the week ending 8th February 1913:—

Pegu District read 19 cases 18 deaths for nil.
 Myaungmya district read 1 case 1 death for nil.
 Pyapon district read 15 cases 10 deaths for nil.
 Yamethin district read 1 case 1 death for nil.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
CENTRAL PROVINCES	Nagpur	Nagpur Town	3	2
		Nagpur District	24	19
		Bhandara Town	3	...
		Bhandara District	1	3
	Jubbulpore	Jubbulpore District	9	2
	Chattisgarh	Raipur Town . . . . .	...	...
		Raipur District . . . . .	...	...
	Berar	Yeotmal District	9	5
		TOTAL	49	31
COORG	...	Coorg . . . . .	...	...
			TOTAL	...
MYSORE STATE	...	Bangalore Civil and Military Station	33	22
		Bangalore City	12	14
		Bangalore District	14	14
		Mysore City . . . . .	...	...
		Mysore District	12	13
		Hassan "	7	4
		Kadur "	26	20
		Kolar "	5	2
		Kolar Gold Fields	10	8
		Tumkur District	11	2
		Shimoga "	9	8
		Chitaldroog "	...	...
		TOTAL	139	107
HYDERABAD STATE	...	Usmanabad District	2	1
		Raichur "	31	22
		Aurangabad "	29	21
		Nizamabad " . . . . .	...	...
		Gulbargah "	11	11
		Bidar "	17	5
		Parbhani " . . . . .	...	...
		Atrafibaldah " Sarf-i-khas	1	...
		Nander " . . . . .	...	...
		Hyderabad City and suburbs	"	...
		Bir District . . . . .	...	...
		Adilabad District . . . . .	...	...
		Medak " . . . . .	...	...
		Nalgondah " . . . . .	...	...
		Warangal "	2	4
		Karimnagar District
		Mahbubnagar "	10	8
		TOTAL	163 (a)	72 (a)

(a) From the 3rd to the 9th February 1913.

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Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
CENTRAL INDIA	...	Nowgong . . . . .	...	...
		Indore City . . . . .	...	...
		Indore State . . . . .	...	...
		Indore Residency Bazars . . . . .	...	...
		Ujjain City . . . . .	...	...
		Ujjain District . . . . .	...	...
		Gwalior State . . . . .	...	...
		Datia " . . . . .	...	...
		Rutlam " . . . . .	...	...
		Mhow Cantonment . . . . .	...	...
		Dewas (Senior Branch) Town . . . . .	...	...
		Dewas State (Senior Branch) . . . . .	...	...
		Dewas State (Junior Branch) . . . . .	...	...
		Neemuch Cantonment . . . . .	...	...
		Piploda State . . . . .	...	...
		Jaora " . . . . .	...	...
		Dhar " . . . . .	...	...
		Bagli " . . . . .	...	...
		Sailana " . . . . .	...	...
		Jhabua " . . . . .	...	...
		Manpur . . . . .	...	...
		Malwa State . . . . .	...	...
		Malwa Prant of Gwalior . . . . .	...	...
		Kurwai State . . . . .	...	...
		Rajgarh " . . . . .	...	...
		Sehore Agency Limits . . . . .	...	...
		Sehore Cantonment . . . . .	...	...
		Bhopal City . . . . .	...	...
		Bhopal State . . . . .	...	...
		Rewa " . . . . .	...	...
		Nagode " . . . . .	...	...
		Maihar " . . . . .	...	...
		Barwani "	2	2
		Morar Cantonment . . . . .	...	...
		Sitaman State . . . . .	...	...
		Sohawal " . . . . .	...	...
		Narsingarh " . . . . .	...	...
		Oretha " . . . . .	...	...
RAJPU- TANA AND AJMER- MER- WARA	...	TOTAL	2 (a)	2 (a)
		Chitor . . . . .	...	...
		Udaipur City . . . . .	...	...
		Jodhpur City . . . . .	...	...
		Marwar (Jodhpur) State . . . . .	...	...
		Jaipur City	58	58
		Jaipur State	98	134
		Dholpur City . . . . .	...	...

(a) For the two weeks ending 8th February 1913.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
RAJPU-TANA AND AJMER-MER-WARA	...	Tonk State . . . . .	...	...
		Tonk Pargana Nimbahera . . . . .	...	...
		Partabgarh Town . . . . .	...	...
		Partabgarh State . . . . .	...	...
		Kishangarh .. . . .	...	...
		Beawar . . . . .	...	...
		Karanli City . . . . .	...	...
		Abu Road . . . . .	...	...
		Bharatpur City . . . . .	...	...
		Bharatpur State	17	16
		Ajmer Town . . . . .	...	...
		Shahpura Town . . . . .	...	...
		Sirohi State . . . . .	...	...
		Dungarpur . . . . .	...	...
		TOTAL	173 (a)	188 (a)
N.-W. F. PROVINCE	...	Peshawar Cantonment . . . . .	...	...
		Dera Ismail Khan . . . . .	...	...
		TOTAL . . . . .	...	...
KASHMIR	...	Mirpur District . . . . .	...	...
		Kathua .. . . .	...	...
		Jammu Province	6	1
		TOTAL	6	1
BALU-CHISTAN	...	Sonmiani . . . . .	...	...
		Hirok . . . . .	...	...
		Sibi . . . . .	...	...
		Fort Sandeman . . . . .	...	...
		Ormara (Las Bela State) . . . . .	...	...
		TOTAL . . . . .	...	...
GRAND TOTAL			5,537	4,452

(a) For the week ending 14th February 1913.

L. C. PORTER,
Secretary to the Government of India,

No. 301-C.D.
GOVERNMENT OF INDIA.
DEPARTMENT OF EDUCATION.

Delhi, the 21st February 1913.

RESOLUTION.

EDUCATIONAL POLICY OF THE GOVERNMENT OF INDIA.

His Most Gracious Imperial Majesty the King-Emperor, in replying to the address of the Calcutta University on the 6th January, 1912, said :—

“ It is my wish that there may be spread over the land a network of schools and colleges, from which will go forth loyal and manly and useful citizens, able to hold their own in industries and agriculture and all the vocations in life. And it is my wish, too, that the homes of my Indian subjects may be brightened and their labour sweetened by the spread of knowledge with all that follows in its train, a higher level of thought, of comfort and of health. It is through education that my wish will be fulfilled, and the cause of education in India will ever be very close to my heart.”

2. The Government of India have decided, with the approval of the Secretary of State, to assist Local Governments, by means of large grants from imperial revenues as funds become available, to extend comprehensive systems of education in the several provinces. Each province has its own educational system, which has grown up under local conditions, and become familiar to the people as a part of their general well-being. In view of the diverse social conditions in India there cannot in practice be one set of regulations and one rate of progress for the whole of India. Even within provinces there is scope for greater variety in types of institutions than exists to-day. The Government of India have no desire to centralise provincial systems or to attempt to introduce a superficial uniformity. Still less do they desire to deprive Local Governments of interest and initiative in education. But it is important at intervals to review educational policy in India as a whole. Principles, bearing on education in its wider aspects and under modern conditions and conceptions, on orientalia and on the special needs of the domiciled community, were discussed at three important conferences of experts and representative non-officials held within the last two years. These principles are the basis of accepted policy. How far they can at any time find local application must be determined with reference to local conditions.

3. The defects of educational systems in India are well-known and need not be re-stated. They have been largely due to want of funds. Of late years there has been real progress in removing them. In the last decade* the total expenditure from all sources on education has risen from 4 crores to nearly $7\frac{1}{4}$ crores. The progress has been especially great since Lord Curzon's government introduced large measures of educational reform. In the last four years the number of those under instruction has increased from about $5\frac{1}{2}$ to $6\frac{1}{2}$ millions. Again, the formerly crushing weight of examinations has been appreciably lightened; a commencement has been made in the reform of university and college organisation; and the grants from public funds to private institutions have almost doubled in the past nine years. These facts speak for themselves. Nor must the great benefits, which education has conferred on India, be ignored or minimised. Criticism based on imperfect analogies is often unjust. It is not just, for instance, to compare Indian systems still for the most part in their infancy with the matured systems of the modern western world, or to disregard the influences of social organization

* i.e., 1901 to 1911.

and mentality. Again the common charge that the higher education of India has been built up on a slender foundation of popular education and that its teaching agency is inefficient, is one that might have been levelled against every country in Europe at some period of its history. India is now passing through stages taken by other countries in their time.

4. In the forefront of their policy the Government of India desire to place the formation of the character of the scholars and under-graduates under tuition. In the

Formation of character the main objective.

formation of character the influence of home and the personality of the teacher play the larger part. There is reason to hope—in the light of acquired experience—that increased educational facilities under better educational conditions will accelerate social reform, spread female education and secure better teachers. Already much attention is being given to religious and moral education in the widest sense of the term, comprising, that is, direct religious and moral instruction, and indirect agencies such as monitorial or similar systems, tone, social life, traditions, discipline, the betterment of environment, hygiene, and that most important side of education, physical culture and organised recreation.

5. The question of religious and moral instruction was discussed at a local conference held in Bombay and subsequently at the imperial conference held in

Direct religious and moral instruction.

Allahabad in February 1911. Grave differences of opinion emerged as to the possibility or advantage of introducing direct religious instruction into schools generally, and apprehensions of difficulty in the working of any definite system were put forward. Doubts were also expressed as to the efficacy of direct moral instruction when divorced from religious sanctions. In the matter of moral teaching, however, the difficulties are undoubtedly less than in the case of religious teaching. The papers laid before the conference indicate that not a little moral instruction is already given in the ordinary text books and in other ways. The Government of Bombay are engaged upon the preparation of a book containing moral illustrations, which will be placed in the hands of teachers in order to assist them in imparting moral instruction. Excellent materials for ethical teaching are available in the Mahabharata, the Ramayana, portions of Hafiz, Sadi, Maulana Rumi and other classics in Sanskrit, Arabic, Persian and Pali. The Government of India while bound to maintain a position of complete neutrality in matters of religion observe that the most thoughtful minds in India lament the tendency of existing systems of education to develop the intellectual at the expense of the moral and religious faculties. In September 1911 they invited Local Governments other than the Bombay Government to assemble local committees in order to consider the whole question. Such committees are still at work in some provinces. For the present the Government of India must be content to watch experiments and keep the matter prominently in view. Enlightened opinion and accumulated experience will, it is hoped, provide a practical solution to what is unquestionably the most important educational problem of the time.

6. There has been real progress of late years in the provision of hostels.

Indirect agencies, e.g., hostels, school-buildings, traditions, etc. In the last decade the numbers both of hostels and of resident male students have

nearly doubled, and now stand at over 2,200 and over 78,000 respectively. The Government of India desire to see the hostel system develop until there is adequate residential accommodation attached to every college and secondary school in India. But a hostel of itself will not achieve the desired end unless effective means are adopted for guiding students and assisting them in their work and in their recreation. Already in some first-class institutions in the country admirable arrangements have been made on European lines to secure the full benefits of the residential system. Again it is reassuring that traditions are growing up, that meetings of old boys are held, that debating and literary societies are becoming more common. All these require help which will in many cases best be organised in connection with the hostel system. Much has also been done of late to improve school buildings; but a large number of thoroughly unsuitable, not to say mean, squalid and insanitary buildings still exist in India. These will be replaced, as funds permit, by modern buildings designed upon sanitary lines and with a view to avoid overcrowding and to

facilitate the maintenance of discipline. The Government of India hope that the time is not far distant when educational buildings will be distinguished as the most modern and commodious buildings in the locality, and scholars in India will have the advantages in this respect of scholars in the west. The influence for good of clean well arranged buildings with the concomitant domestic discipline can scarcely be exaggerated.

7. The claims of hygiene are paramount not only in the interests of the children themselves, though these are all-important, but also as an object lesson to the rising generation. Hitherto want of funds and the apathy of the people have been responsible for the comparatively small attention paid to hygiene. In some provinces a simple course of instruction in hygiene is prescribed, at some period of the school course, but the lessons are often of too formal a type, are not connected with the life of the pupil, and fail to form his habits or to enlist his intelligence in after-life in the struggle against disease. In some areas there is a general inspection of school premises by a medical authority; but it is believed that little is done for the individual inspection of school children and that medical advice has not always been enlisted in regard to the length of the school day, the framing of curricula, and such matters. The Government of India commend to Local Governments a thorough enquiry, by a small committee of experts, medical and educational, into school and college hygiene. The scope of the enquiry will no doubt vary in different parts of India but the following seem to be important matters for investigation:—

- (i) The condition of school houses, hostels and other places where pupils reside, from the point of view of sanitation.
- (ii) The professional examination of building plans from the hygienic point of view.
- (iii) The introduction of a simple and more practical course of hygiene; whether it should be a compulsory subject in the various schemes of school-leaving certificates, and whether it should be recommended to universities as part of their matriculation examination.
- (iv) The inspection, where possible, of male scholars, with special reference to infectious diseases, eyesight and malaria.
- (v) The length of the school-day, home-studies, and the effect upon health of the present system of working for formal examinations.
- (vi) The requirements in the way of recreation grounds, gardens, gymnasias, reading rooms, common-rooms, etc.
- (vii) The inspecting and administrating agency required, the possibility of co-operation with existing organisations and the provision of funds.

Other cardinal principles of policy.

8. Other cardinal principles of policy may here be stated—

- (1) The steady raising of the standard of existing institutions should not be postponed to increasing their number when the new institutions cannot be efficient without a better-trained and better-paid teaching staff.
- (2) The scheme of primary and secondary education for the average scholar should steadily, as trained teachers become available, be diverted to more practical ends, *e.g.*, by means of manual training, gardening, out-door observation, practical teaching of geography, school excursions, organised tours of instruction, etc.
- (3) Provision should be made for higher studies and research in India, so that Indian students may have every facility for higher work without having to go abroad.

9. The provision of facilities for research cannot be postponed. In almost every branch of science and the arts, in philosophy, history, geography, language, literature, economics, sociology, medicine, public health, agriculture, biology,

geology, botany and in all the sciences applied to industry, not to particularise more closely, there is a wide untrodden field awaiting research. Among the essentials are good libraries, laboratories and collections, ample leisure and freedom in study, systematic collaboration of professors and students, an atmosphere engendered by the simultaneous working of many minds on numerous but interdependent branches of research. Only when they know the methods of research by which the knowledge they are to impart is secured and tested are teachers fully equipped for their work in the more advanced stages of education.

10. The propositions that illiteracy must be broken down and that primary education has, in the present circumstances of India, a predominant claim upon the public funds, represent accepted policy no longer open to discussion. For financial and administrative reasons of decisive weight the Government of India have refused to recognise the principle of compulsory education; but they desire the widest possible extension of primary education on a voluntary basis. As regards free elementary education the time has not yet arrived when it is practicable to dispense wholly with fees without injustice to the many villages, which are waiting for the provision of schools. The fees derived from those pupils who can pay them are now devoted to the maintenance and expansion of primary education, and a total remission of fees would involve to a certain extent a more prolonged postponement of the provision of schools in villages without them. In some provinces elementary education is already free and in the majority of provinces liberal provision is already made for giving free elementary instruction to those boys whose parents cannot afford to pay fees. Local Governments have been requested to extend the application of the principle of free elementary education amongst the poorer and more backward sections of the population. Further than this it is not possible at present to go.

11. For guidance in the immediate future, with the necessary modifications due to local conditions, the Government of India desire to lay down the following principles in regard to primary education :—

- (i) Subject to the principle stated in paragraph 8 (1) *supra*, there should be a large expansion of lower primary schools teaching the three R's with drawing, knowledge of the village map, nature-study and physical exercises.
- (ii) Simultaneously upper primary schools should be established at suitable centres and lower primary schools should where necessary be developed into upper primary schools.
- (iii) Expansion should be secured by means of board schools, except where this is financially impossible, when aided schools under recognised management should be encouraged. In certain tracts liberal subsidies may advantageously be given to *maktabs*, *patalas* and the like which are ready to undertake simple vernacular teaching of general knowledge. Reliance should not be placed upon "venture schools", unless by subjecting themselves to suitable management and to inspection they earn recognition.
- (iv) It is not practicable at present in most parts of India to draw any great distinction between the curricula of rural and of urban primary schools. But in the latter class of schools there is special scope for practical teaching of geography, school excursions, etc., and the nature study should vary with the environment, and some other form of simple knowledge of the locality might advantageously be substituted for the study of the village map. As competent teachers become available a greater differentiation in the courses will be possible.
- (v) Teachers should be drawn from the class of the boys whom they will teach; they should have passed the middle vernacular examination, or been through a corresponding course, and should have undergone a year's training. Where they have passed

through only the upper primary course and have not already had sufficient experience in a school, a two years' course of training is generally desirable. This training may in the first instance be given in small local institutions but preferably, as funds permit, in larger and more efficient central normal schools. In both kinds of institutions adequate practising schools are a necessary adjunct, and the size of the practising school will generally determine the size of the normal school. As teachers left to themselves in villages are liable to deteriorate there are great advantages in periodical repetition and improvement courses for primary school teachers during the school vacations.

- (vi) Trained teachers should receive not less than Rs. 12 per month (special rates being given in certain areas); they should be placed in a graded service; and they should either be eligible for a pension or admitted to a provident fund.
- (vii) No teacher should be called on to instruct more than 50 pupils; preferably the number should be 30 or 40; and it is desirable to have a separate teacher for each class or standard.
- (viii) The continuation schools known as middle or secondary vernacular schools should be improved and multiplied.
- (ix) Schools should be housed in sanitary and commodious but inexpensive buildings.

12. While laying down these general principles the Government of India recognise that in regard to primary education conditions vary greatly in different provinces. In the old province of Bengal, for instance, where there is already some sort of primary school for a little over every three square miles of the total area of the province, the multiplication of schools may very well not be so urgent a problem as an increase in the attendance and an improvement in the qualifications of the teachers. In some parts of India at the present time no teacher in a primary school gets less than 12 rupees a month. In Burma all conditions are different and monastic schools are an important feature of the organisation. Different problems, again, present themselves where board schools and aided schools respectively are the basis of the system of primary education. Nor must it be supposed that the policy laid down in these general terms for the immediate future limits the aspirations of the Government of India or the Local Governments. Indeed the Government of India hope that the day is not far distant when teachers in primary schools will receive considerably higher remuneration, when all teachers will be trained, and when it will be possible to introduce more modern and elastic methods in primary schools.

13. Vernacular continuation schools are the only entrance to more advanced study which does not demand acquaintance with a foreign language; and it is in them that competent teachers for primary schools will be prepared. Technical and industrial progress also is likely to create numerous openings for men with a good vernacular education. In certain provinces owing to the popularity and cheapness of English education these institutions have declined. But in the whole of India in the last decade the number of schools has increased from 2,135 to 2,666 and that of their scholars from over 177,000 to close on 257,000. The Government of India believe that these schools will become much more popular and useful when they are placed on a sound footing; they also think that it would be an advantage if an advanced vernacular course could be provided at selected centres for students desirous of becoming teachers in these continuation schools.

14. In some provinces special classes have been opened in secondary English schools for scholars who have been through the whole course at a vernacular continuation school in order to enable them to make up ground in English. There is much experience to the effect that scholars who have been through a complete vernacular course are exceptionally efficient mentally. The Government of India recommend arrangements on the above lines to all Local Governments and Administrations which have not already introduced them.

15. It is the desire and hope of the Government of India to see in the not distant future some 91,000 primary public schools added to the 100,000 which already exist for boys and to double the $4\frac{1}{4}$ millions of pupils who now receive instruction in them. For purposes of present calculation a sum of Rs. 375 per annum may be taken as a rough approximation of the probable average cost of maintenance of a primary board school. This figure provides for two teachers, one on Rs. 15 and one on Rs. 12 per month and Rs. 4 per month for the purchase of books and stationery, petty repairs, prizes and for necessary contingencies. This is, however, only an average figure for the whole of India. In India as a whole the average cost of a board or municipal school is at present Rs. 315 per annum. In Bombay the average cost of a primary school under any kind of management is now about Rs. 437, but this figure includes the cost of the higher classes, which in some other provinces are classed as middle or secondary vernacular classes.

16. The education of girls remains to be organized. In 1904 the Government of India remarked that peculiar difficulties were encountered in this branch of

Education of girls.

education owing to the social customs of the people, but that as a far greater proportional impulse is imparted to the educational and moral tone of the people by the education of women than by the education of men, liberal treatment had been accorded for girls in respect of scholarships and fees. This policy has been continued. Efforts have been also made, not without success, to bring education, through the agency of governesses, within the reach of *purda* ladies, to increase the number of ladies on the inspecting staff and to replace male by female teachers in government and aided schools. The number of girls under instruction has risen from 444,470 in 1901-02 to 864,363 in 1910-11. But the total number still remains insignificant in proportion to the female population. The Government of India believe, however, that in certain areas there are indications of a swiftly growing demand for a more extensive education of girls.

17. The immediate problem in the education of girls is one of social development. The existing customs and ideas opposed to the education of girls will require different handling in different parts of India. The Governor-General in Council accordingly hesitates to lay down general lines of policy which might hamper Local Governments and Administrations, and has preferred to call for schemes from each province; but he commends the following principles for general consideration:—

- (a) The education of girls should be practical with reference to the position which they will fill in social life;
- (b) It should not seek to imitate the education suitable for boys nor should it be dominated by examinations;
- (c) Special attention should be paid to hygiene and the surroundings of school life;
- (d) The services of women should be more freely enlisted for instruction and inspection; and
- (e) Continuity in inspection and control should be specially aimed at.

18. The difficulty of obtaining competent school-mistresses is felt acutely in many parts of the country. In this connection it has been suggested that there is a large opening for women of the domiciled community, who have a knowledge of the vernacular and who might be specially trained for the purpose.

19. The importance of secondary English and in particular of high school education is far-reaching. Secondary education of one grade or another is the basis of all professional or industrial training in India. The inferior output of secondary schools invades colleges and technical institutions and hinders the development of higher education. At the Allahabad conference the directors of public instruction unanimously regarded the reform of secondary English schools as the most urgent of educational problems. The improvement of

Secondary English Education.

secondary English education has for some time occupied the attention of the Government of India and the Local Governments and it is hoped in the near future to remedy many defects of the present system.

20. In the last nine years the number of secondary schools has increased from nearly 5,500 to over 6,500 and the number of scholars from 622,000 to 900,000. The policy of Government is to rely so far as possible on private enterprise in secondary education. This policy, laid down in the despatch of 1854, was restated and amplified by the Education Commission of 1882, which, while doubtful as to how far the process of withdrawal on the part of Government should be carried, agreed that, whatever degree of withdrawal from the direct provision of education might be found advisable, there should be no relaxation of indirect but efficient control by the state. The admixture of private management and state control was again emphasised in the resolution of 1904. To this policy the Government of India adhere. It is dictated not by any belief in the inherent superiority of private over state management but by preference for an established system and, above all, by the necessity of concentrating the direct energies of the state and the bulk of its available resources upon the improvement and expansion of elementary education. The policy may be summarised as the encouragement of privately managed schools under suitable bodies, maintained in efficiency by government inspection, recognition and control, and by the aid of government funds.

21. Some idea of the extension of private enterprise may be gained by the reflection that, of 3,852 high and middle English schools, only 286 are government institutions. These figures, however, cover many types of schools, from the most efficient to the least efficient. Admirable schools have been and are maintained by missionaries and other bodies. But the underlying idea of the grant-system, the subvention of local organised effort, has not always been maintained. Schools of a money-making type, ill-housed, ill-equipped, and run on the cheapest lines, have in certain cases gained recognition and eluded the control of inspection. Schools have sprung into existence in destructive competition with neighbouring institutions. Physical health has been neglected and no provision has been made for suitable residential arrangements and play-fields. Fee-rates have been lowered; competition and laxity in transfer have destroyed discipline; teachers have been employed on rates of pay insufficient to attract men capable of instructing or controlling their pupils. Above all, the grants-in-aid have from want of funds often been inadequate. No fewer than 360 high schools with 80,247 pupils are in receipt of no grant at all, and are maintained at an average cost of less than half that of a government school, mainly by fee-collections. Especially do these conditions prevail in the area covered by the old provinces of Bengal and Eastern Bengal and Assam; a result due, no doubt, to the rapid extension of English education beyond the ability of the Local Governments to finance it. In Bengal and Eastern Bengal the number of high schools is greater than in the rest of British India put together, and the cost of their maintenance to public funds is proportionately less than a third of the cost prevailing in other provinces. A special inquiry showed that out of some 4,700 teachers in privately managed high schools in these areas about 4,200 were in receipt of less than Rs. 50 a month, some 3,300 of less than Rs. 30 a month while many teachers of English and classical languages drew salaries that would not attract men to superior domestic service. The great variations in conditions in different parts of India point to the difficulty of making any but the most general statements about the results of private enterprise and the special measures that are needed to assist it to perform efficiently its work in the educational system.

22. Subject to the necessities of variation in deference to local conditions
 Secondary English schools. General principles. the policy of the Government of India in
 regard to secondary English schools is—

- (1) To improve the few existing government schools, by
 - (a) employing only graduates or trained teachers;
 - (b) introducing a graded service for teachers of English with a minimum salary of Rs. 40 per month and a maximum salary of Rs. 400 per month;

- (c) providing proper hostel accommodation;
- (d) introducing a school course complete in itself with a staff sufficient to teach what may be called the modern side with special attention to the development of an historical and a geographical sense;
- (e) introducing manual training and improving science teaching;
- (2) To increase largely the grants-in-aid, in order that aided institutions may keep pace with the improvements in government schools on the above-mentioned lines, and to encourage the establishment of new aided institutions where necessary.
- (3) To multiply and improve training colleges so that trained teachers may be available for public and private institutions.
- (4) To found government schools in such localities as may, on a survey of local conditions and with due regard to economy of educational effort and expense, be proved to require them.

23. The Government of India also desire that the grant-in-aid rules should be made more elastic so as to enable each school, which is recognised as necessary

Grants in-aid.
and conforms to the prescribed standards of management and efficiency, to obtain the special assistance which it requires in order to attain the fullest measure of utility. As larger grants become available and as the pay and the personnel of the teaching staff are improved, it will be possible for the inspecting officer to concentrate his attention more and more upon the general quality of instruction. Full encouragement can then be given to improved and original methods of teaching and courses; and gradually the grant-earning capacity of an institution will come to be judged on grounds of general efficiency and desert rather than by rigid rules of calculation.

24. The introduction of a school course complete in itself and of a modern and practical character, freed from the Modern side. domination of the matriculation examination, was recommended in the first instance by the Education Commission of 1882. In some provinces and particularly in Madras real progress has been made towards the accomplishment of this reform. The figures for 1901-02 and 1910-11 are :—

	1901-02.		1910-11.	
	School Final (candidates).	Matriculation (candidates).	School Final (candidates).	Matriculation (candidates).
Madras and Coorg . . .	194	7,682	... 7,317*	782
Bombay . . .	1,162	3,731	... 1,330	3,766
United Provinces . . .	{ 52	1,704	... 946	2,206
Central Provinces . . .		473	... 538	702

In other provinces the school final examination has not yet been established except for special purposes. The total number of candidates in 1910-11 for the school final examination or leaving certificate in all British provinces was 10,161 ; that of candidates for matriculation was 16,952.

25. The principal objects of the school final examination are adaptability to the courses of study and avoidance of Secondary English School Leaving Certificate. cram. In those provinces in which a school final examination or school leaving certificate has not been introduced the Government of India desire that it should be instituted as soon as practicable. They suggest for the consideration of Local Governments and Administrations further developments of the system in regard to the character of the tests by which certificates are granted at the end of the school course. Before proceeding further, however, they restate and emphasise the three principles laid down by the Indian Universities' Commission in paragraph 170 of their report.

"(1) The conduct of a school final or other school examination should be regarded as altogether outside the functions of a University.

* School leaving certificate.

(2) It would be of great benefit to the Universities if the Government would direct that the matriculation examination should not be accepted as a preliminary or full test for any post in Government service. In cases where the matriculation examination qualifies for admission to a professional examination the school final examination should be substituted for it.

(3) It would be advantageous if the school final examination could, in the case of those boys who propose to follow a University career, be made a sufficient test of fitness to enter the University. Failing this, the best arrangement would appear to be that the matriculation candidate should pass in certain subjects in the school final examination, and be examined by the University with regard to any further requirements that may be deemed necessary."

26. The value of external examination cannot be overlooked. It sets before the teacher a definite aim and it maintains a standard ; but the definite aim often unduly overshadows instruction, and the standard is necessarily narrow and in view of the large numbers that have to be examined must confine itself to mere examination achievement, without regard to mental development or general growth of character. On the other hand the drawbacks of external examinations are becoming more generally apparent, and attention was prominently drawn to them in the Report of the Consultative Committee on Examinations in Secondary Schools in England. They fail, especially in India, in that they eliminate the inspecting and teaching staff as factors in the system, that they impose all responsibility upon a body acquainted but little (if at all) with the schools examined, that they rely upon written papers, which afford no searching test of intellect, no test at all of character or general ability, and that they encourage cram.

27. A combination of external and internal examinations is required. The Government of India consider that, in the case of a school recognised as qualified to present candidates for a school leaving certificate, a record should be kept of the progress and conduct of each pupil in the highest classes of the school, and that the inspector should enter his remarks upon these records at his visits and thus obtain some acquaintance with the career of each candidate during the two or three years before examination. These records, together with the marks obtained by pupils at school tests, would be valuable and would supplement a test conducted partly through written papers on the more important subjects of instruction, but also orally and with regard to the pupil's past career. The oral examination would be conducted by the inspector in consultation with members of the staff. A large increase in the superior inspecting staff would be required to work a system of this kind and safeguards would be necessary to protect teachers from undue influences ; the Government of India are prepared to assist, with such grants as they may be able to afford, the introduction of any such system which may be locally practicable. The school leaving certificate systems of Madras and the United Provinces fulfil many of the requirements of the reform in view, but their precise characteristics may not be found altogether suitable in other areas. Some such system, however, as has been sketched above, adapted to local conditions, would, it is believed, be most beneficial and do more than anything else to foster a system under which scholars would be taught to think for themselves instead of being made to memorize for examination purposes. Next to the improvement of the pay and prospects of teachers, which must accompany and even precede its introduction, this is perhaps the most important reform required in secondary English education.

28. No branch of education at present evokes greater public interest than Technical and Industrial Education. Considerable progress has been made since 1904. Existing educational institutions have been overhauled and equipped for new courses. Scholarships tenable in Europe and America have been established. Thanks to the generosity of the Tata family, seconded by liberal financial aid from the Government of India and His Highness the Maharaja of Mysore, an Indian Institute of Science, designed upon a large scale, has been established at Bangalore ; it was thrown open to pupils in 1911. The establishment of a Technological Institute at Cawnpore for the chemistry of sugar

manufacture and leather, for textiles and for acids and alkalis, has been sanctioned. Industrial schools have been opened in several provinces. Altogether the number of technical and industrial schools has risen since 1904 from 88 to 218, and the number of pupils from 5,072 to 10,535.

29. The system of technical scholarships tenable abroad is still on trial, and a committee is examining the whole Technical Scholarships question in England. It is not always

easy to arrange suitable courses of study; and study abroad puts the pupils at a disadvantage in removing them from the environment of Indian trade conditions. From the information available it appears that, of 73 scholars sent abroad, 36 have not returned to India while 18 are at present industrially employed in India.

30. The policy to be pursued in regard to technical and industrial education was discussed at the Allahabad Co-ordination in Technical Education conference. The Government of India accept the conclusions of that conference that progress should continue along the lines generally followed hitherto, *viz.*, that—

(1) the Indian Institute of Science, which provides for research, the application of new processes and the production of thoroughly trained managers, should be developed, as opportunity offers, and become eventually a complete faculty of pure and applied science;

(2) the larger provincial institutions, which attract students from different parts of India, and afford instruction in practical methods of management and supervision, should in the first instance specialise along lines converging on local industries—a plan which will prevent overlapping and make for economy. Subsequently, as industries arise and the demand for managers and foremen increases, other and more varied courses may be found necessary;

(3) the lesser industrial schools, minor weaving institutions, such of the schools of art as have an industrial bent, the artisan classes in Bengal, and trade schools generally, should be permanently directed toward such industries as exist in the localities where the institutions are situated.

31. The question has arisen as to how far educational institutions should develop on commercial lines. Technical education on commercial lines. It has been decided that while educational institutions should in no case trade on commercial lines, in certain cases instruction in industrial schools may be supplemented by practical training in workshops where the application of new processes needs to be demonstrated. In certain cases, also, it will be necessary to purchase and maintain experimental plant for demonstrating the advantages of new machinery or new processes, and for ascertaining the data of production.

32. Quite recently Lieutenant-Colonel E. H. de V. Atkinson, R.E., principal of the Thomason College, Roorkee, and Mr. T. S. Dawson, principal of the Victoria Jubilee Technical Institute, Bombay, were deputed to enquire how technical institutions can be brought into closer touch and more practical relations with the employers of labour in India. Their report contains many suggestions which are under consideration, and emphasises the necessity of studying the demand for technically-trained men, of attracting Indian capital to industrial enterprise and of supplementing tuition at college by a period of apprenticeship. It also indicates that, while the field of employment or occupation in the highest grades is at present limited, the outlook for Indians is generally hopeful, provided the necessity for preliminary practical training is fully realised.

33. There are four government schools of art in India with some 1,300 pupils, of which two are mainly industrial schools or schools of design. Schools of Art. Interesting developments are the rise at the Calcutta institution of a new school of Indian painting, which combines Indian treatment of subjects with western technique, and the foundation of an architectural branch in the institution at Bombay. But much remains to be done in connection with the indigenous art industries. This matter requires careful expert consideration. The Government of India

will address Local Governments on the subject and for the present content themselves with advocating the importance and urgency of preserving for, and in, India scientifically arranged collections of the products of its ancient and modern arts and crafts. The understanding and appreciation of eastern art-work in Europe and America is draining good specimens in increasing volume into the public collections of those continents.

34. The relation of museums to the educational systems of India was discussed at the conference held at Simla in July 1911. Much valuable work has

Museums.
been done by the zoological and geological sections of the Indian Museum at Calcutta, which are now equipped on modern lines. The archaeological section of the same museum has recently been re-organised under the direction of Mr. Marshall, Director-General of Archaeology. In provinces outside Bengal also there has been good progress in the right direction, but in the case of most local museums there is need of better equipment and a stronger staff. One of the most urgent needs in India is an ethnographic museum under scientific management designed to illustrate Indian civilisation in its varied phases. Otherwise students in the future will be compelled to visit the museums of Paris, Berlin, Munich and other places in order to study subjects, which should clearly be studied best on Indian soil. The Government of India will consult expert opinion on the subject; as at present advised they are inclined to favour the formation of a museum of Indian arts and ethnography at Delhi. Their accepted policy, though some overlapping is inevitable, is to develop local museums with special regard to local interest and to concentrate on matters of general interest in imperial museums. How to make museums more useful educationally and secure greater co-operation between museum authorities and educational authorities is a matter on which they have addressed Local Governments.

35. The present scheme of agricultural education originated under Lord Curzon's government and is, in fact, only Agricultural Education.
seven years old. Previous to the year

1905, there was no central institution for research or teaching and such education as was then imparted in agriculture, was represented by two colleges and three schools, in a more or less decadent condition. Very few Indians then had any knowledge of science in its application to agriculture and still fewer were capable of imparting such knowledge to others. In the year 1905 a comprehensive scheme was evolved under which arrangements were made both for the practical development of agriculture by Government assistance and also for teaching and research in agriculture and subjects connected with it. A central institution for research and higher education was established at Pusa. The existing schools and colleges were reconstituted, improved and added to. Farms for experiments and demonstration were started, and as time went on, a change was effected in regard to agricultural education in its earlier stages. As now constituted the scheme of agricultural education has three main features, *viz.*, (a) the provision of first class opportunities for the higher forms of teaching and research, (b) collegiate education and (c) the improvement of secondary and primary education.

36. The institute at Pusa, maintained at a cost of four lakhs a year, has 37 Europeans and Indians on its staff, engaged partly in research, partly in post-graduate education and the instruction, through short courses, of students or agriculturists in subjects which are not regularly treated in provincial institutions. There are now six provincial institutions, containing over 300 students and costing annually between five and six lakhs of rupees. Practical classes for agriculturists have also been established at various centres in several provinces. In the ordinary elementary schools, formal agriculture is not taught; but in some provinces a markedly agricultural colour is given to the general scheme of education.

37. Veterinary research is carried on at the Bacteriological Laboratory at Veterinary Education.
Muktesar. The scheme of veterinary colleges has been thoroughly reorganised since 1904. There are now four such institutions, with 511 students, as well as a school at Rangoon. These institutions meet fairly well the growing demand for trained men.

38. The College at Dehra Dun has recently been improved ; and a research institution has been established in connection with it. Indians can here obtain an education in forestry which approximates to that ordinarily obtainable in Europe.

39. Instruction in the western system of medicine is imparted in five recognised colleges and fifteen recognised schools in British India. These now annually produce between six and seven hundred qualified medical practitioners. A medical registration Act has recently been passed for the presidency of Bombay, under which passed students of such schools are entitled to become registered ; and a similar Act is now under consideration in the presidency of Bengal. In Calcutta there are four self-constituted medical schools, the diplomas of which are not recognised by the Government of India. Among recent developments may be mentioned the establishment of an X-ray institute at Dehra Dun, and the formation of post-graduate classes in connexion with the Central Research Institute at Kasauli. These latter include training in bacteriology and technique and preparation for special research ; classes of practical instruction in malarial technique are also held twice a year at Amritsar under the officer in charge of the malarial bureau.

40. Other projects are engaging the attention of the Government of India, including the institution of a post-graduate course of tropical medicine. The practical want of such a course has long been felt ; and the Government of India are now in communication with the Secretary of State regarding its establishment in the Medical College at Calcutta. The Calcutta University have expressed their willingness to co-operate by instituting a diploma to be open to graduates who have taken the course in tropical medicine. A scheme for a similar course in Bombay is also under consideration. The Government of Madras have submitted a scheme for the construction of a pathological institute and the appointment of a whole-time professor of pathology with a view to improve the teaching of that subject at the Madras Medical College. Other matters which are likely to come to the front at no distant date are the improvement of the Medical College at Lahore and its separation from the school, the improvement of the Dacca Medical School and the provision of facilities for medical training in the Central Provinces.

41. The subject of medical education is one in which the Government of India are deeply interested. It is also one that may be expected to appeal with special force to private generosity. A problem of particular importance is the inducement of ladies of the better classes to take employment in the medical profession and thus minister to the needs of the women, whom the *purda* system still deters from seeking timely medical assistance. One of the hindrances hitherto has been that Indian ladies are able to obtain instruction only in men's colleges or in mixed classes. With a view to remedying this defect and commemorating the visit of the Queen-Empress to Delhi, certain of the Princes and wealthy landowners in India have now come forward with generous subscriptions in response to an appeal by Her Excellency Lady Hardinge, who has decided to merge in this project her scheme for a school for training Indian nurses and midwives. The Government of India are considering proposals to found a women's medical college and nurses' training school at Delhi with the help of a subvention from government. Proposals are also under consideration for assisting the National Association for supplying female medical aid to the women of India (the Countess of Dufferin's Fund) to improve the position of their staff.

42. There has been a marked development of legal education in the last decade. First it has been concentrated.

Legal Education.

In 1901 there were 35 institutions, colleges, classes and schools, containing 2,800 students. At the present time there are 27 institutions with a slightly larger number of students. The Madras and Bombay presidencies, Burma and the Central Provinces each possess a single institution ; and in Bengal the instruction for the degree of bachelor of law has been restricted to certain colleges, although other institutions are still recognised for the pleadership examination. A law college has been established

on a liberal scale under the University of Calcutta. This concentration has resulted in greater efficiency and greater expenditure. In 1901, the cost to government was a little over Rs. 7,000 and the total cost was $1\frac{1}{4}$ lakhs. At present the cost to government is over Rs. 45,000 and the total cost over Rs. 2,83,000. Secondly the courses have been remodelled and in some cases lengthened. The Government of India will be glad to see an extension of the policy of concentration and improvement. They also desire to see suitable arrangements made for the residence and guidance of law students.

43. There has recently been a considerable expansion in commercial education.

Commercial Education.

government spent less than Rs. 4,000 upon these institutions. At the present time there are 26 institutions, three of which are under the management of government, the enrolment is now over 1,500 and the expenditure from provincial funds is over Rs. 22,000. The standard attained in the majority of these institutions is not, however, high, and the instruction given in them prepares for clerical duties in government and business offices rather than for the conduct of business itself. A project for a commercial college of a more advanced type in Bombay has been sanctioned and the Government of India are considering the question of making arrangements for organised study of the economic and allied sociological problems in India.

44. Good work, which the Government of India desire to acknowledge, has been done under conditions of difficulty by

University Education.

consent the Universities' Act of 1904 has had beneficial results; but the condition of university education is still far from satisfactory, in regard to residential arrangements, control, the courses of study and the system of examination. The Government of India have accordingly again reviewed the whole question of university education.

45. It is important to distinguish clearly on the one hand the federal university, in the strict sense, in which

Affiliating and teaching Universities.

several colleges of approximately equal standing separated by no excessive distance or marked local individuality are grouped together as a university—and on the other hand the affiliating university of the Indian type, which in its inception was merely an examining body, and, although limited as regards the area of its operations by the Act of 1904 has not been able to insist upon an identity of standard in the various institutions conjoined to it. The former of these types has in the past enjoyed some popularity in the United Kingdom, but after experience it has been largely abandoned there; and the constituent colleges which were grouped together have for the most part become separate teaching universities, without power of combination with other institutions at a distance. At present there are only 5 Indian universities for 185 arts and professional colleges in British India besides several institutions in Native States. The day is probably far distant when India will be able to dispense altogether with the affiliating university. But it is necessary to restrict the area over which the affiliating universities have control by securing in the first instance a separate university for each of the leading provinces in India and secondly to create new local teaching and residential universities within each of the provinces in harmony with the best modern opinion as to the right road to educational efficiency. The Government of India have decided to found a teaching and residential University at Dacca and they are prepared to sanction under certain conditions the establishment of similar universities at Aligarh and Benares and elsewhere as occasion may demand. They also contemplate the establishment of universities at Rangoon, Patna and Nagpur. It may be possible hereafter to sanction the conversion into local teaching universities, with power to confer degrees upon their own students, of those colleges which have shown the capacity to attract students from a distance and have attained the requisite standard of efficiency. Only by experiment will it be found out what type or types of universities are best suited to the different parts of India.

46. Simultaneously the Government of India desire to see teaching faculties developed at the seats of the existing universities and corporate life encouraged, Higher studies.

in order to promote higher study and create an atmosphere from which students will imbibe good social, moral and intellectual influences. They have already given grants and hope to give further grants hereafter to these ends. They trust that each university will soon build up a worthy university library, suitably housed, and that higher studies in India will soon enjoy all the external conveniences of such work in the west.

47. In order to free the universities for higher work and more efficient control of colleges, the Government of India are disposed to think it desirable (in provinces where this is not already the case) to place the preliminary recognition of schools for purposes of presenting candidates for matriculation in the hands of the Local Governments and in case of Native States of the durbars concerned while leaving to the universities the power of selection from schools so recognised. The university has no machinery for carrying out this work and in most provinces already relies entirely on the departments of public instruction, which alone have the agency competent to inspect schools. As teaching and residential universities are developed the problem will become even more complex than it is at present. The question of amending the Universities Act will be separately considered.

48. The Government of India hope that by these developments a great impetus will be given to higher studies throughout India and that Indian students of the future will be better equipped for the battle of life than the students of the present generation.

49. The chiefs' colleges advance in popularity. In developing character and imparting ideas of corporate life they Chiefs' Colleges. are serving well the purpose for which

they were founded. They are also attaining steadily increasing intellectual efficiency, but the Committee of the Mayo College, Ajmere, have decided that it is necessary to increase the European staff. The post diploma course has on the whole worked satisfactorily and there is now a movement on foot to found a separate college for the students taking this course. Such a college may in the future become the nucleus of a university for those who now attend the chiefs' colleges.

50. The grave disadvantages of sending their children to England to be educated away from home influences at the most impressionable time of life are being realised by Indian parents. The Government of India have been approached unofficially from more than one quarter in connection with a proposal to establish in India a thoroughly efficient school staffed entirely by Europeans and conducted on the most modern European lines for the sons of those parents who can afford to pay high fees. No project is yet before them but the Government of India take this opportunity to express their sympathy with the proposal and should sufficient funds be forthcoming will be glad to assist in working out a practical scheme.

51. Few reforms are more urgently needed than the extension and improvement of the training of teachers, for both Training of teachers. primary and secondary schools in all subjects including, in the case of the latter schools, science and oriental studies.

The object must steadily be kept in view that eventually under modern systems of education no teacher should be allowed to teach without a certificate that he is qualified to do so. There are at present 15 colleges and other institutions for the instruction of those who will teach through the medium of English; these contain nearly 1,400 students under training. There are 550 schools or classes for the training of vernacular (mainly primary) teachers; and their students number over 11,000. The courses vary in length from one to two years. The number of teachers turned out from these institutions does not meet the existing demand and is altogether inadequate in view of the prospects of a rapid expansion of education in the near future. The Government of India desire Local Governments to examine their schemes for training teachers of all grades and to enlarge them so as to provide for the great expansion which may be expected, especially in primary education.

52. As regards training colleges for secondary schools some experience has been gained. But the Government of India are conscious that the subject is one in which a free interchange of ideas based on the success or failure of experiment is desirable. The best size for a practising school and the relations between it and the college; the number of students in the college for which the practising school can afford facilities of demonstration without losing its character as a model institution; the nature of, and the most suitable methods of procedure in, practical work; the relative importance of methodology and of psychological study; the best treatment of educational history; the extent to which it is desirable and practicable to include courses in subject matter in the scheme of training, especially courses in new subjects such as manual training and experimental science; the points in which a course of training for graduates should differ from one for non-graduates; the degree to which the body awarding a diploma in teaching should base its award on the college records of the student's work—these and other unsolved questions indicate that the instructors in training colleges in different parts of India should keep in touch with each other and constantly scrutinize the most modern developments in the west. Visits made by selected members of the staff of one college to other institutions and the pursuit of furlough studies would seem especially likely to lead to useful results in this branch of education.

53. The Government of India have for some time had under consideration

Pay and prospects of the services.

the improvement of the pay and prospects of the educational services, Indian, Pro-

vincial and Subordinate. They had drawn up proposals in regard to the first two services and approved some schemes forwarded by Local Governments in regard to the third, when it was decided to appoint a Royal Commission on the Public Services of India. The Government of India recognise that improvement in the position of all the educational services is required, so as to attract first class men in increasing numbers, and while leaving questions of reorganisation for the consideration of the Commission are considering minor proposals for the improvement of the position of these services. They attach the greatest importance to the provision for the old age of teachers, either by pension or provident fund. Teachers in government institutions and, in some areas, teachers in schools managed by local bodies are eligible for these privileges. But it is necessary to extend the provision in the case of board and municipal servants and still more in the cases of teachers of privately managed schools, for the great majority of whom no such system exists. It is not possible to have a healthy moral atmosphere in any schools, primary or secondary, or at any college when the teacher is discontented and anxious about the future. The Governor-General in Council desires that due provision for teachers in their old age should be made with the least possible delay. Local Governments have already been addressed upon this subject.

54. The defective state of the education of the domiciled community has long been remarked. Many suggestions have from time to time been made for its

improvement. An influential committee, presided over by Sir Robert Laidlaw, is now collecting funds for the schools of all denominations except Roman Catholic schools. As in the case of secondary English education and for similar reasons the policy has been, and is, to rely on private enterprise guided by inspection and aided by grants from public funds. The Government of India have never had any intention of changing their policy. But in order to discuss the whole question and to obtain definite practical suggestions of reform they assembled an influential conference at Simla last July.

55. The recommendations of the conference were numerous and far-reaching. The Government of India are prepared to accept at once the view that the most urgent needs are the education of those children who do not at present attend school and the improvement of the pay and prospects of teachers. They are also disposed to regard favourably the proposal to erect a training college at Bangalore with arts and science classes for graduate courses attached to it. They recognise that grants-in-aid must be given in future on a more liberal scale and under a more elastic system. They will recommend to Local Governments the grant of a greater number of scholarships to study abroad. The

proposals to re-classify the schools, to introduce leaving certificates, to include in courses of instruction general hygiene and physiology, special instruction in temperance and the effects of alcohol on the human body, and the several other detailed proposals of the conference will be carefully considered in the light of the opinions of Local Governments when they have been received.

56. The suggestion was put forward and largely supported at the conference that European education should be centralised under the Government of India. This suggestion cannot be accepted. Apart from the fact that decentralisation is the accepted policy of government, the course of the discussion at the conference showed how different were the conditions of life of members of the domiciled community in different parts of India, and how these differences necessarily reacted on their educational arrangements. The Government of India are convinced that although some difficulties might be removed, more would be created, by centralisation.

57. The figures and general remarks contained in this Resolution are general and applicable to all races and religions in India, but the special needs of

Education of Muhammadans.

the Muhammadans and the manner in which they have been met demands some mention. The last nine years have witnessed a remarkable awakening on the part of this community to the advantages of modern education. Within this period the number of Muhammadan pupils has increased by approximately 50 per cent and now stands at nearly a million and a half. The total Muhammadan population of India is now 57,423,866 souls. The number at school accordingly represents over 16·7 per cent. of those of a school-going age. Still more remarkable has been the increase of Muhammadan pupils in higher institutions, the outturn of Muhammadan graduates having in the same period increased by nearly 80 per cent. But, while in primary institutions the number of Muhammadans has actually raised the proportion at school of all grades among the children of that community to a figure slightly in excess of the average proportion for children of all races and creeds in India, in the matter of higher education their numbers remain well below that proportion notwithstanding the large relative increase. The facilities offered to Muhammadans vary in different provinces but generally take the form of special institutions, such as *madrassas*, hostels, scholarships and special inspectors. The introduction of simple vernacular courses into *maktabs* has gone far to spread elementary education amongst Muhammadans in certain parts of India. The whole question of Muhammadan education, which was specially treated by the Commission of 1882, is receiving the attention of the Government of India.

58. The Government of India attach great importance to the cultivation and improvement of oriental studies.

Oriental studies.

There is increasing interest throughout India in her ancient civilisation, and it is necessary to investigate that civilisation with the help of the medium of western methods of research and in relation to modern ideas. A conference of distinguished orientalists held at Simla in July 1911 recommended the establishment of a central research institute on lines somewhat similar to those of L'Ecole Française d'Extrême Orient at Hanoi. The question was discussed whether research could efficiently be carried on at the existing universities; and the opinion predominated that it would be difficult to create the appropriate atmosphere of oriental study in those universities as at present constituted, that it was desirable to have in one institution scholars working on different branches of the kindred subjects which comprise orientalia and that for reasons of economy it was preferable to start with one institute well-equipped and possessing a first class library. The Government of India are inclined to adopt this view and to agree with the conference that the central institute should not be isolated, that it should be open to students from all parts of India and that it should as far as possible combine its activities with those of the universities of India and different seats of learning. The object of the institute as apart from research is to provide Indians highly trained in original work who will enable schools of Indian history and archæology to be founded hereafter, prepare *catalogues raisonnés* of manuscripts, develop museums and build up research in universities and colleges of the different provinces. Another object is to attract in the course of time *pandits* and

maulvis of eminence to the institute and so to promote an interchange of the higher scholarship of both the old and the new school of orientalists throughout India. But before formulating a definite scheme the Governor-General in Council desires to consult Local Governments.

59. While making provision for scholarship on modern lines, the conference drew attention to the necessity of retaining separately the ancient and indigenous systems of instruction.

Preservation of the ancient learning. They thought, would suffer irreparable loss if the old type of *pandit* and *maulvi* were to die out before their profound knowledge of their subjects had been made available to the world; and encouragement rather than reform was needed to prevent such an unfortunate result. Certain proposals for encouragement were made at the conference, *viz.*—

- (a) grants to Sanskrit colleges, *madrassas*, *tols*, *patshalas*, *maktab*s, *pongyi kyaungs* and other indigenous institutions in order to secure better salaries for teachers and to enable students by fellowships or scholarships to carry their education to the highest point possible;
- (b) the appointment of specially qualified inspectors in orientalia;
- (c) the provision of posts for highly trained *pandits* and *maulvis*;
- (d) the grant of money rewards for oriental work.

The Government of India hope to see the adoption of measures that are practicable for the maintenance and furtherance of the ancient indigenous systems of learning and have called for proposals from the Local Governments to this end.

60. The functions of local bodies in regard to education generally and their relations with the departments of public instruction are under the consideration of the Government of India.

But it is clear that if comprehensive systems are to be introduced expert advice and control will be needed at every turn. The Government of India propose to examine in communication with Local Governments the organisation for education in each province and its readiness for expansion. A suggestion has been made that the director of public instruction should be *ex-officio* secretary to government. The Government of India agreeing with the great majority of the Local Governments are unable to accept this view, which confuses the position of administrative and secretariat officers; but they consider it necessary that the director of public instruction should have regular access to the head of the administration or the member in charge of the portfolio of education. The Government of India wish generally to utilise to the full the support and enthusiasm of district officers and local bodies in the expansion and improvement of primary education; but the large schemes, which are now in contemplation, must be prepared with the co-operation and under the advice of experts. A considerable strengthening of the superior inspecting staff, including the appointment of specialists in science, orientalia, etc., may be found necessary in most provinces. In Madras an experienced officer in the education department has been placed on special duty for two years to assist the director of public instruction to prepare the scheme of expansion and improvement in that province, and the Government of India would be glad to see a similar arrangement in all the major provinces should the Local Governments desire it.

61. In the resolution of 1904 it was stated that arrangements would be made for periodical meetings of the directors of public instruction in order that

Interchange of views. they might compare their experience of the results of different methods of work and discuss matters of special interest. The Government of India have already held general conferences at which the directors attended and they are convinced that periodical meetings of directors will be of great value. While each province has its own system it has much to learn from other provinces, and, when they meet, directors get into touch with new ideas and gain the benefit of experience obtained in other provinces. The Government of India are impressed with the necessity not only of exchange of views amongst experts but also of the

advantages of studying experiments all over India on the spot; and in a letter of the 7th July 1911, they invited Local Governments to arrange that professors of arts and technical colleges and inspectors of schools should visit institutions outside the province where they are posted, with a view to enlarging their experience.

62. Such in broad outline are the present outlook and the general policy for the near future of the Government of India. The main principles of this policy

Conclusion.
were forwarded to His Majesty's Secretary of State on the 28th September 1911, and parts of it have already been announced. It was, however, deemed convenient to defer the publication of a resolution until the whole field could be surveyed. This has now been done. The Governor-General in Council trusts that the growing section of the Indian public which is interested in education will join in establishing, under the guidance and with the help of government, those quickening systems of education on which the best minds in India are now converging and on which the prospect of the rising generation depend. He appeals with confidence to wealthy citizens throughout India to give of their abundance to the cause of education. In the foundation of scholarships; the building of hostels, schools, colleges, laboratories, gymnasiums, swimming baths, the provision of playgrounds and other structural improvements; in furthering the cause of modern scientific studies and especially of technical education; in gifts of prizes and equipment, the endowment of chairs and fellowships, and the provision for research of every kind there is a wide field and a noble opportunity for the exercise on modern lines of that charity and benevolence for which India has been renowned from ancient times.

Government of Madras.	
Ditto	Bombay.
Ditto	Bengal.
Ditto	the United Provinces.
Ditto	the Punjab.
Ditto	Burma.
Ditto	Bihar and Orissa.
The Hon'ble the Chief Commissioner, Central Provinces.	
The Hon'ble the Chief Commissioner, Assam.	
The Chief Commissioner of Coorg.	
The Hon'ble the Chief Commissioner and Agent to the Governor-General, North-West Frontier Province.	
The Home Department.	
The Foreign Department.	
The Department of Revenue and Agriculture.	
Ditto	Commerce and Industry.

Order.—Ordered, that a copy of the above Resolution be forwarded for information to the Local Governments and Administrations and the Departments of the Government of India noted on the margin.

Ordered, also, that the Resolution be published in the Supplement to the *Gazette of India*.

H. SHARP,
Joint Secretary to the Government of India.

Statement of Approximate Gross Earnings of Indian Railways.

GOVERNMENT OF INDIA,
RAILWAY DEPARTMENT.
(RAILWAY BOARD.)

Statement of Approximate Gross Earnings of Indian Railways.

N.B.—As regards the figures in column *Total earnings*, audited figures have been used as far as possible.

SUPPLEMENT TO THE GAZETTE OF INDIA, FEBRUARY 22, 1913.

RESULTS OF WORKING FOR OFFICIAL YEAR.

RAILWAYS.	AVERAGE EARNINGS PER MILE PER WEEK.	Mean mileage worked.	RESULTS OF WORKING DURING 1ST HALF OF YEAR.						RESULTS OF WORKING FOR OFFICIAL YEAR.						
			During official year 1911-12.			8th February 1912.			8th February 1913.			Total earnings from 1st April to 8th February 1913.			
			Rs.	Miles.	Rs.	Rs.	Miles.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
State and Guaranteed Railways.															
Bengal-Nagpur (including 2' 6" gauge lines)	312	267	2,494	2,495	8,06,780	8,78,000	323	352	44,15,949	46,41,000	2,25,051	2,89,31,248	3,39,26,000	49,94,752	...
Bewada Extension	372	320	21	21	8,208	7,300	391	348	33,597	46,800	2,203	2,86,893	3,21,000	34,107	...
Bombay, Baroda and Central India	739	741	946	946	7,41,110	7,04,000	783	741	38,11,950	39,24,000	1,12,050	2,69,47,969	2,77,44,000	7,96,031	...
Eastern Bengal (including 3' 3½" and 2' 6" gauge lines)	382	415	1,510	1,570	6,27,641	7,10,000	416	452	35,60,858	38,89,000	3,28,142	2,78,73,206	2,97,59,000	13,25,794	...
East Indian Peninsula (including Indian Midland)	810	761	2,392	2,472	19,00,533	20,97,000	735	848	1,03,79,806	1,17,56,000	13,76,194	7,86,91,577	8,83,44,000	96,52,423	...
Agra-Delhi Chord	681	586	2,473	2,473	19,39,608	20,56,000	784	881	1,00,21,311	1,05,63,000	5,41,689	6,21,21,796	6,75,47,000	54,25,294	...
Baran-Kotah	372	354	126	126	50,997	45,600	405	362	3,01,973	2,38,500	3,055	63,973	19,40,404	18,18,000	...
Bhopal-Itarsi	102	85	40	40	5,035	4,000	125	100	19,845	122,900	57,007	1,47,446	1,76,000	28,564	...
Madras and Southern Mahratta (including 3' 3½" gauge lines)	499	454	57	57	28,165	40,100	496	704	1,48,393	2,05,000	...	11,31,593	14,61,000	3,29,401	...
North-Western (including 2' 6" gauge lines)	282	252	2,585	2,585	6,78,615	6,99,000	263	270	34,86,435	37,60,000	2,73,565	2,83,65,113	3,01,09,000	17,23,887	...
Oudh and Rohilkhand (including Cawnpore-Burlyā 3' 3½" link)	479	427	3,806	3,806	18,05,284	16,50,000	474	434	90,95,844	92,10,000	1,14,156	6,92,50,317	7,74,84,000	81,93,683	...
Hardwar-Delhi	325	295	1,579	1,602	4,75,564	4,93,000	304	311	23,53,923	23,88,000	34,677	1,76,36,902	2,06,08,000	29,71,098	...
Assam-Bengal	292	273	32	32	8,550	1,9,300	267	291	36,131	46,100	9,969	3,73,766	3,59,000	14,766	...
Burma	146	141	790	805	1,29,354	1,26,000	164	157	6,48,148	7,40,000	91,852	48,12,451	55,39,000	7,16,549	...
Jodhpur-Hyderabad (British Section)	313	267	1,529	1,545	5,71,133	5,58,000	374	361	30,45,914	31,29,000	83,086	1,73,50,321	1,81,46,000	7,95,679	...
Lucknow-Barailly	208	198	124	124	27,583	29,900	222	241	1,52,929	1,55,000	2,071	1,98,547	12,29,000	1,30,453	...
Mysore (including Kolar Gold Fields, 5' 6")	165	167	254	293	42,476	45,800	167	187	2,43,980	2,77,000	33,020	16,93,799	19,42,900	2,48,201	...
Rajputana-Malwa	363	317	1,828	1,828	6,35,800	6,15,000	348	336	34,87,493	35,00,000	12,502	26,45,50,964	2,62,44,000	16,93,036	...
South Indian (including 5' 6" and 2' 6" gauge lines)	379	350	1,396	1,396	5,05,025	5,13,000	362	367	26,84,061	27,65,000	80,939	2,16,81,001	2,33,81,000	16,99,909	...
Travancore Branch	141	139	108	108	14,193	14,800	137	274	79,621	82,200	2,579	6,78,575	7,20,000	43,525	...
Tirhoot	226	769	791	2,10,717	2,09,000	2,09,000	234	10,36,685	10,53,000	16,315	77,02,589	81,27,000	4,24,211	...	
Jorhat (Provincial)	74	75	32	33	2,075	2,000	61	61	10,086	11,300	1,214	96,959	1,01,000	4,041	...
												42,70,71,302	46,89,11,000	4,21,39,638	

All other Railways.									
Amritsar-Patti-Kasur	171	168	56	114	22,180	11,000	141	196	43,559
Bhopal-Ujjain	200	167	114	9,381	22,200	194	195	90,983	53,000
Bina-Goona-Baran	72	54	148	43,503	64	72	51,940	1,17,000	1,17,000
Delhi-Umbala-Kalka	314	326	192	2,890	55,700	227	290	3,00,046	22,230
Jammu-Kashmir (Native State Section)	81	119	16	2,890	1,700	177	106	3,35,000	34,954
Jullundur Doab (a)	...	...	33	2,000	161	...	2,274	9,400	7,126
Khanpur-Chachran	25	21	22	421	600	19	27	3,000	9,000
Ludhiana-Dhuri-Jakhial	158	79	79	12,662	12,000	152	64,356	64,356	11,138
Nagda-Ujjain	229	172	34	7,077	6,000	207	194	33,302	62,000
Nizam's Guaranteed State.	352	330	334	1,13,597	1,29,000	340	359	6,09,044	6,73,000
Petlad-Cambay	207	175	34	6,531	6,000	192	176	34,698	30,800
Rajputana-Bhatinda	414	294	108	421	36,000	421	323	2,26,957	1,97,000
Southern Punjab—“Ludhiana” Extension	299	257	425	1,75,200	1,18,000	412	278	7,99,223	6,52,000
Subtej Valley	149	147	155	58,421	22,000	183	142	1,24,482	1,35,000
Tapti Valley	46	48	209	208	13,000	63	63	57,915	61,000
Tarkessur	213	159	155	31,976	29,000	206	187	1,66,967	1,44,000
375	328	22	22	8,623	6,400	391	299	40,049	33,900
Ahmedabad-Dholka (including Brahmakhet Extension)	92	78	34	2,982	2,600	89	76	15,494	13,800
Bengal and North-Western Bengal-Doors	88	77	59	8,078	2,41,366	2,31,000	91	79	36,046
Berwada-Masulipatam Bhavnagar (including Dhrangadhra) Gondal-Porbandar (including Jethalsar-Rajkot)	203	170	1,172	1,176	2,33,553	25,100	196	13,67,346	11,62,000
155	157	153	153	153	153	164	140,968	1,55,000	14,032
Junagadh	132	114	52	6,603	7,100	147	137	37,751	32,700
Coch Behar	181	169	179	194	36,018	29,600	201	153	1,71,188
Dibrus-Sadiya	136	122	194	27,344	28,500	141	147	1,41,529	1,48,000
Gackwar's Mehsana (including Vijaipur-Kalol-Kati)	93	89	64	5,240	4,850	97	89	28,876	25,800
Hajipur	131	105	89	100	14,820	11,300	167	113	65,678
Jodhpur-Bikaner	153	152	33	33	5,089	5,900	154	179	29,903
Hyderabad-Godavari Valley	250	185	392	442	1,03,864	1,12,000	265	253	5,22,944
Jaipur	95	75	73	6,531	6,006	39	82	31,878	28,500
Kollapur	244	202	29	8,431	7,400	290	255	43,860	42,500
Mirpur Khas-Jhudo Morvi (including Vankauer-Morvi, 2' 6" gauge)	36	28	100	4,189	7,200	42	72	(c) 17,408	30,400
Mymensingh-Jamalpur-Jagannathgaj	166	144	93	17,220	9,300	100	84,661	50,200	12,902
Roilkund and Kuniaon	130	141	55	8,379	10,000	152	182	53,794	51,100
Sangit	146	178	268	31,543	35,900	118	134	1,87,396	1,97,000
Shorapur-Cochin	161	174	5	875	800	175	160	4,821	4,600
Tanjore District Board	198	183	65	11,897	12,400	183	191	67,023	69,300
Udaipur-Chitorgarh	179	157	103	16,114	16,600	156	161	79,695	82,100
Barsi	83	78	67	5,327	6,000	79	89	23,559	25,300
Champaran Shivarajpur Gaekwar's Dabhoi Kosumba-Zankavzo (d)	90	75	20	1,722	1,600	86	80	9,456	9,300
Rajpipla	130	138	118	18,900	14,000	160	118	88,957	69,300
38	34	37	26	300	300	12	12	1,700	1,5,800
38	80	66	37	4,165	3,600	111	97	20,075	15,800
38	419	394	51	13,598	13,000	267	255	86,058	83,000
GRAND TOTAL	186	170	6,919	7,147	13,35,059	12,63,800	193	177	69,23,815
TOTAL	381	347	32,221	32,706	1,26,15,796	1,28,59,400	393	6,63,14,967	6,95,38,400

(a) Opened from 1st January 1913.

(b) From 2nd July 1911.

(c) Including Khadro Section opened from January 1912.

(d) Opened from 1st June 1912.

(e) Opened from 1st February 1913.

C. F. ANDERSON, Major, R.E.,
for Secretary, Railway Board,

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SUPPLEMENT TO

The Gazette of India.

No. 9.}

DELHI, SATURDAY, MARCH 1, 1913.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time containing such official papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the Gazette may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta, or Rupees nine if sent by post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs. on Thursday, the 27th February 1913, based on the Indian Daily Weather Reports of the period.

1. Weather was disturbed in northern India during the greater part of the week, and precipitation occurred in all parts of that area except in Gujarat and Rajputana south of Bikaner. There were also a few showers in the Central Provinces, but the weather was dry throughout Central India.

2. *Burma*.—No rain fell except at Myitkyina.

Northeast India, including Orissa.—Rainfall occurred chiefly from the 22nd to the 25th, and was reported from all parts of the division.

The United Provinces, Central India and the Central Provinces.—In the Central Provinces light local rain fell on the 21st, but in the United Provinces showers occurred on all days except the 21st and the 26th. Central India was rainless.

Northwest India.—Gujarat and Rajputana, with the exception of Bikaner, had no rain; and in Baluchistan and Sind rainfall occurred only on the 20th. Over the remainder of the division the most important rainfall was that in the Punjab; it was nearly general in the east and north Punjab on the 21st, and general over the whole province on the 24th.

The Peninsula.—The only places which received any rain were Nizamabad, Hanamkonda and Cochin.

3. The chief daily amounts were as follows :—

February 20th, Pasni 0·59", Chaman 0·63", Quetta 0·60", Fort Sandeman 0·57", Karachi 0·51", Hyderabad (Sind) 0·82", Bikaner 0·14", Peshawar 0·48", Cherat 0·94", Parachinar 1·22", and Murree 0·77".
 " 21st, Chanda 0·50", Murree 1·93", Sialkot 0·61", Ludhiana 0·41", Sonamarg 3·40", Dras 1·08", Srinagar 0·89" and Cherat 0·70".
 " 22nd, Ranchi 0·64", Chakrata 1·58", Simla 0·88", Ambala 0·50", and Ludhiana 0·61".
 " 23rd, Silchar 1·88" and Multan 0·25".
 " 24th, Patna 1·16", Darbhanga 0·47", Ranchi 0·65", Balasore 1·97", Silchar 0·83", Dehra Dun 0·96", Ambala 1·50", Ludhiana 1·03", Delhi 0·46", Rawalpindi 0·41", Sirsa and Sialkot each 0·40", Montgomery 0·55", Khushab 0·32", Multan 0·28" and Simla 0·86".
 " 25th, Sambalpur 0·41", Ranchi 1·32", Hazaribagh 0·80", Purnea 0·63", Gorakhpur 0·40", Dehra Dun 1·85", Chakrata 0·79" and Simla 1·65".

4. The rainfall of the week was 20 per cent. or more in excess of the normal over a large part of the country comprising the following divisions :—Assam, Bihar and Orissa, the United Provinces, the Central Provinces West, the Punjab, Kashmir, the North-West Frontier Province, Baluchistan, Sind, Rajputana West and Malabar. It was 20 per cent. or more in defect in the Bay Islands, Burma, Bengal, Central India, Rajputana East, Berar, Hyderabad South, Madras Southeast and the Madras Coast North.

Seasonal rainfall up to date is 20 per cent. or more in excess in Upper Burma, Assam, Bengal, Bihar and Orissa, Baluchistan and the Central Provinces East. It is within 20 per cent. of the normal in the United Provinces, Punjab Southwest, Kashmir, Sind, the Central Provinces West and Malabar, and is 20 per cent. or more in defect elsewhere.

Division.	RAINFALL DATA FOR WEEK ENDING ON 27TH FEBRUARY 1913.			RAINFALL DATA FROM 29TH NOVEMBER 1912 TO 27TH FEBRUARY 1913.					SEASONAL PERCENTAGE DEPARTURE FROM NORMAL.	
	Actual rainfall in inches.	Normal rainfall in inches.	Excess or deficit in inches.	Actual rainfall of season to date in inches.	Normal rainfall in inches.	Excess or deficit in inches.	This week.	Last week.		
	1	2	3	4	5	6	7	8	9	
Bay Islands	0	0.2	-0.2	3.4	9.9	-6.5	-66	-65		
Lower Burma	0	0.2	-0.2	0.6	0.9	-0.3	-33	-14		
Upper Burma	0	0.1	-0.1	0.9	0.6	+0.3	+50	+80		
Assam	0.8	0.3	+0.5	3.9	2.4	+1.5	+63	+48		
Bengal	0.2	0.3	-0.1	2.4	1.3	+1.1	+85	+120		
Orissa	0.8	0.2	+0.6	2.7	1.8	+0.9	+50	+19		
Chota Nagpur	1.3	0.4	+0.9	6.4	2.5	+3.9	+156	+143		
Bihar	0.7	0.1	+0.6	1.5	1.2	+0.3	+25	-27		
United Provinces, East	0.2	0.1	+0.1	1.4	1.6	-0.2	-13	-20		
United Provinces, West	0.7	0.2	+0.5	2.8	2.7	+0.1	+4	-16		
Punjab, East and North	1.3	0.3	+1.0	2.2	3.4	-1.2	-35	-71		
Punjab, South-west	0.7	0.1	+0.6	1.3	1.5	-0.2	-13	-57		
Kashmir	1.2	0.9	+0.3	7.0	7.3	-0.3	-4	-9		
N.-W. Frontier Province	0.6	0.2	+0.4	1.6	2.5	-0.9	-36	-57		
Baluchistan	0.5	0.3	+0.2	4.9	4.1	+0.8	+20	+16		
Sind	0.5	0.1	+0.4	0.8	0.7	+0.1	+14	-50		
Rajputana, West	0.2	0	+0.2	0.2	0.8	-0.6	-75	-100		
Rajputana, East	0	0.1	-0.1	0.2	0.9	-0.7	-78	-75		
Gujarat	0	0	0	0	0.1	-0.1	-100	-100		
Central India, West	0	0.1	-0.1	0	0.5	-0.5	-100	-100		
Central India, East	0	0.1	-0.1	1.5	2.0	-0.5	-25	-21		
Berar	0	0.1	-0.1	0	1.3	-1.3	-100	-100		
Central Provinces, West	0.2	0.1	+0.1	1.3	1.4	-0.1	-7	-15		
Central Provinces, East	0.2	0.2	0	4.1	1.7	+2.4	+141	+160		
Konkan	0	0	0	0	0.2	-0.2	-100	-100		
Bombay Deccan	0	0	0	0	0.4	-0.4	-100	-100		
Hyderabad, North	0.1	0.1	0	0.3	0.6	-0.3	-50	-60		
Hyderabad, South	0	0.1	-0.1	0.1	0.6	-0.5	-83	-80		
Mysore	0	0	0	0	1.0	-1.0	-100	-100		
Malabar	0.2	0.1	+0.1	2.6	2.3	+0.3	+13	+9		
Madras, South-east	0	0.1	-0.1	2.9	6.9	-4.0	-58	-57		
Madras Deccan	0	0	0	0	0.9	-0.9	-100	-100		
Madras Coast, North	0	0.1	-0.1	0.3	2.6	-2.3	-88	-88		

G. C. SIMPSON,
for Director General of Observatories.

Dated 27th February 1913.

E. D. MACLAGAN,
Secretary to the Government of India.

GOVERNMENT OF INDIA.
DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 22nd February 1913.

Burma.—Light showers fell in sixteen districts. The Northern Shan States report 80 cents, the Chin Hills 90 cents and the Pakokku hill tracts 57 cents. Threshing and winnowing of winter rice are nearly completed. Cultivation of spring crops in Upper Burma is progressing. Standing crops are doing well. The price of unhusked rice has fallen at Rangoon.

Assam.—Rain fell in all districts and is favourable to cultivation. Ploughing for early and late rice and jute continues. Transplantation of spring rice is finished in Sylhet. Gathering of mustard, crushing of sugarcane and pruning of tea are in progress. Cattle disease is reported from three districts. The average price of common rice has risen by 2 per cent.

Bengal.—During the week rain fell throughout the Province except in Bogra, Malda and Cooch Behar. The fall was moderate in the Burdwan and Presidency divisions and generally light in the rest of the Province. The recent rain has facilitated ploughing operations for autumn crops. Harvesting of spring crops and pressing of sugarcane are in progress. Prospects of standing crops are generally good. The average price of common rice for the Province has risen by about 1·3 per cent. as compared with that of the previous week. Cattle disease is reported from parts of Nadia, Burdwan, Mymensingh, Tippera and Noakhali.

Bihar and Orissa.—Light to moderate rain fell in all districts of the Province except in Singhbhum. Preparation of lands and harvesting of oilseed crops are going on. Pressing of sugarcane continues. The recent heavy rainfall has done considerable damage to standing oilseed crops in Hazaribagh. Slight damage to wheat and oilseeds is also reported from some districts of Bihar. Standing crops are otherwise doing well. The price of common rice has risen slightly in Bihar and has remained almost stationary in Orissa and Chota Nagpur. The condition of cattle is on the whole good. The supply of fodder and water is sufficient. Prospects of standing crops in the Feudatory States of Orissa are reported to be good.

United Provinces.—Good and well distributed rain fell throughout the Provinces. The fall was heaviest in the north and west averaging about $1\frac{1}{2}$ inches in the western sub-montane tract and the upper Doab and about an inch in the central Doab and north central and central sub-montane tracts. The rain has been of great value to standing crops especially in the uplands of Mirzapur and has greatly improved the situation. Some damage by hail is reported. Pressing of sugarcane, harvesting of peas and preparation of land for the next crop continue. Crops are ripening. Fodder and water are sufficient. In Mirzapur there are 2,322 persons on test works and 10,140 on ordinary canal works and water works, while in the Chakia district of the Benares State there are 2,950 persons on regular works and 2,512 in receipt of gratuitous relief. Cattle disease is still severe in Bundelkhand but has greatly abated in other parts of the Provinces. Prices are fluctuating with an upward tendency.

Punjab.—The weather has been unsettled throughout the week. Sufficient rain has fallen in all except a few districts. Pressing of sugarcane continues and the outturn is average to good. The condition of irrigated spring crops is average to good, while that of unirrigated crops, which has much benefited by recent rain, is now generally fair. Sowing of extra spring crops continues. Cattle are generally healthy but fodder is insufficient in places. Prices remain high.

North-West Frontier Province.—Good rain fell all over the Province improving standing crops. The weather is cool and still cloudy. Pressing of sugarcane continues and the outturn is normal. Planting of sugarcane is proceeding in Bannu. The condition of cattle is generally good. The water supply is sufficient. Fodder is scarce in Dera Ismail Khan but will soon become available. Prices are high but show a tendency to fall.

Jammu.—The rain during the week was fairly good. Prices are fluctuating. Wheat sells from 9 to 10 and maize from $11\frac{1}{2}$ to 20 seers per rupee. The condition of standing crops is below average. Cattle disease of mild type prevails in some tahsils of the Province. Fodder is insufficient.

Kashmir.—Good rain fell six times during the week and was beneficial to crops. Ploughing and sowing operations for spring crops are in progress. Prices are normal. Cattle disease prevails in some villages of the Kulgam tahsil. Fodder is average.

Rajputana.—The weather was cold. The rainfall in cents was:—Jai almer 2 to 53, Bikaner 10 to 276, Bharatpur 22, Dholpur 39, Karauli 16 to 30 and Alwar 92. There was slight rain in Jaipur and in the Ajmer district. Spring crops are being irrigated and are in normal condition. Some damage to crops from hailstorm is reported from Jaipur, Mewar, Bharatpur, Kotah and the Ajmer district. Prospects are generally fair. Cattle disease is reported in a few places. Fodder and water are sufficient. Prices are generally high and stationary. The opium crop in Kishangarh is doing well.

Central India.—The rainfall was partial in Gwalior and Bhopal, general in Baghelkhand and slight in Bundelkhand with hail-stones. The weather is clear and cool. The outturn of spring crops is good. Cattle disease is reported in parts of Gwalior, Indore, Bhopal and Bundelkhand. The fodder supply is ample. Prices are normal in Bhopal, above normal in Baghelkhand and steady elsewhere.

Central Provinces.—During the week twelve districts received rain, nowhere exceeding 75 cents, accompanied by hail in ten districts which caused serious damage to crops in parts of Jubbulpore, Narsinghpur and Nagpur. In the other districts the damage caused was inconsiderable. Cutting and threshing of spring crops were in progress. Fodder is dear in Akola, Anraoti and Buldana, scarce in Saugor and Wardha and both scarce and dear in the Sausar tahsil of the Chhindwara district. Prices remained fairly steady.

Feudatory States.—During the week ten States received rain, Kanker, Sirguda and Jashpur receiving a heavy shower of about 5 inches. In Nandgaon crops lying unthreshed were damaged slightly. The condition of spring crops is otherwise generally good. Variations in prices are unimportant.

Bombay.—Slight rain fell during the week in parts of Sind, the Karnatak and Kolhapur. Standing crops are suffering owing to deficiency of water in parts of Nawabshah. Corps are withering in Ahmednagar and are generally in good condition elsewhere. Harvesting of spring crops is in progress in parts of the Deccan, the Karnatak, Birola, Rewa Kantha and Kolhapur. Cotton picking continues in parts of Nawabshah, Gujarat, Bijapur, Cutch and Rewa Kantha. The fodder supply is deficient in Ahmednagar. Agricultural stock is generally in good condition and sufficient except in parts of Cutch. The condition of stock is deteriorating in Ahmednagar. Drinking water is generally adequate except in parts of Ahmednagar and Sholapur. Water for Irrigation is deficient in parts of Nawabshah, Ahmedabad, West Khandesh, Ahmednagar, Sholapur and Bijapur. Prices are high but stationary. The public health is generally good. Grain stocks are sufficient.

The weekly report on the famine and scarcity is as follows:— Distress is deepening in Ahmednagar. Emigrants are returning in small numbers. There is no wandering or emigration. Two kitchens and five poor-houses have been opened. People on relief are generally in good condition. Steps are being taken to organise special measures for weavers and artisans. The public health is generally good. Land revenue suspensions have been granted and takavi advanced freely for fodder and wells. Government grass finds ready sale. Measures for the improvement of the water supply from Government and Local Board grants continue. Four cattle kitchens have been opened from charitable funds. The numbers in receipt of gratuitous relief for the week ending the 22nd February were:—Ahmednagar 18,928, Poona and Sholapur 1,231, total 20,159.

Hyderabad.—The rainfall during the week was slight and isolated except in the Aurangabad, Bir and Raichur districts. The highest fall (1·43 inches) was in Karimnagar. The average was 19 cents. The spring crop is generally fair to good except in parts of the Usmanabad, Aurangabad and Bir districts where it has failed. The spring crop is being generally harvested. The crop was damaged during the recent rain. Lite rice is being weeded and irrigated in parts. The crop is thriving. Fodder is being imported into affected talukas. Distribution of takavi continues and ordinary works have been increased for those seeking employment. The daily average number on works during the week ending the 15th February was 8,043. The total number was 56,302. Cattle disease is reported in 8, fodder scarcity in 19 and water scarcity in 14 talukas. Prices:—wheat 6½, coarse rice 5½ and juar 11 seers per rupee. White juar is selling in Hyderabad City at 12 seers per rupee. The highest price in districts is 7 seers in Karimnagar and the lowest 24½ seers in Adilabad.

Mysore.—Prices of food grains are steady. Markets are well supplied. Standing crops are in good condition. Prospects of the season are good. Cattle are generally healthy. Water and fodder are available.

Coorg.—Threshing of rice continues. Prices of food grains are stationary. The public health is fair. Water and fodder for cattle are sufficient.

Madras.—The rainfall was good in the Vizagapatam littoral and in Travancore, and light to fair in the Nilgiris, parts of the Circars and the southwest-coast. There was no rain elsewhere. Standing crops are fair to good. Harvesting of dry crops, paddy and sugarcane is proceeding with outturn fair to normal. Sowings of dry crops and paddy are proceeding normally in parts. The condition of cattle is generally good. Fodder and water are generally sufficient. Prices are almost stationary.

Statement showing the number of persons in receipt of relief in districts in which famine has been declared.

Name of Province or State.	PRECEDING WEEK (REVISED).			PRESENT WEEK.			Increase or decrease.	
	Relief works.	Gratuitous and special relief.	Total.	Relief works.	Gratuitous and special relief.	Total.		
	1	2	3	4	5	6	7	8
<i>British Provinces.</i>								
Bombay		16,403	16,403	...	18,928	18,928	+2,522

E. D. MACLAGAN,
Secretary to the Government of India.

**WHOLESALE AND RETAIL PRICES IN THE SECOND HALF OF
JANUARY 1913 OF:**

RICE
WHEAT AND FLOUR
BARLEY
JAWAR
BAJRA
RAGI
KANGNI
MAIZE
GRAM

ARHAR DÁL
OATS
COTTON SEED
LINSEED
MUSTARD AND RAPESEED
SESAMUM (*Til* or *jijnili*)
GHI
SUGAR, RAW (*Gur*)
SALT

TOBACCO
TURMERIC
GRASS AND STRAW
JAWAR STALKS
BHUSA (WHITE)
BRAN
SHEEP AND BULLOCKS
KEROSENE OIL

GOVERNMENT OF INDIA
DEPARTMENT OF COMMERCE AND INDUSTRY

WHOLESALE PRICES FOR THE SECOND HALF OF JANUARY

DISTRICTS	RICE, UNHUSKED		RICE, HUSKED		WHEAT		FLOUR (WHEAT)		BARLEY		JAWAR		BAJRA		R. 1913	
	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912		
Burma*																
Tenasserim—																
Mergui	...	...	44.14	51.61	...	...	...	...	...	...	...	...	...	...	...
Tavoy	...	...	33.86	39.26	...	...	...	...	...	...	...	...	...	...	...
Moulinnein and Amherst	...	...	45.71	42.95	55.65	55.65	...	...	...	...	...	...	...	...	...
Pegu (deltaic)—																
Rangoon	...	...	47.41	48.12	51.2	37.43	...	...	...	...	...	...	...	...	...
Maubin	...	...	42.95	51.61	...	...	...	...	...	...	...	...	...	...	...
Basein	...	...	45.71	52.03	...	...	...	...	...	...	...	...	...	...	...
Pegu (inland)—																
Henzada	...	...	38.79	55.17	76.19	56.14	...	...	...	...	...	...	...	...	...
Toungoo	...	...	40	...	...	...	...	...	...	...	...	...	...	...	...
Upper Burma—																
Mandalay	...	...	38.55	43.84	45.07	41.83	...	...	...	...	...	...	22.38	22.38	...
Pakokku	...	...	48.85	48.85	...	...	...	...	...	...	...	...	...	...	...
Arakan—																
Akyab	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Assam*																
Surma—																
Balaganj (Sylhet)	10	20	37.5	36.25	46.25	...	...	...	...	...	...	...	...	...	...
Brahmaputra—																
Goalpara	2	15	33.75	31.25	...	...	...	...	...	...	...	...	...	...	...
Gauhati	17.5	16.87	35	33.75	...	41.25	...	...	...	...	...	...	...	...	...
Bengal*																
Eastern—																
Chittagong	22.5	...	40	36.25	45	37.5	...	...	...	...	...	...	...	...	...
Dacca	...	...	40	37.5	...	...	...	...	...	...	...	...	...	...	...
Deltaic—																
Calcutta	...	...	50	46.25	35	37.5	...	...	27.5	27.5	30	32.5	30	26.25	...
Western—																
Bardwan	...	...	44.37	42.5	...	...	...	...	...	...	...	...	...	...	...
Midnapur	...	...	38.75	34.37	...	...	...	...	...	...	...	...	...	...	...
Northern—																
Pabna	28.75	20	44.37	32.5	...	...	...	...	...	...	...	...	...	...	...
Rangpur	22.5	20	42.5	37.5	40	40	...	...	...	...	...	...	...	...	...
Bihar and Orissa—																
Bihar, north—																
Bhagalpur	...	...	41.87	34.37	32.5	32.5	...	...	28.75	21.25	...	...	...	...	...
Muzaffarpur	...	...	50	40	36.25	30.75	...	...	25	22.19	...	...	...	...	...
Bihar, south—																
Patna	...	...	40	28.44	30.78	28.44	...	...	25	18.12	25	21.25	30	20	...
Orissa—																
Cuttack	...	...	38.07	33.12	38.07	33.75	...	...	...	...	...	...	...	...	...
United Provinces—																
(a) Agra—																
Eastern—																
Benares	24.17	18.85	49.48	42.4	31.67	30.36	38.33	38.50	27.5	22.92	...	...	28.23	...	...
Central—																
Cawnpore	21.25 and 25.21	24.22	40 and 50	48.7	42.08	35.52	33.33	40	38.07	25	25.78	21.04	21.61	25.78	26.67	...
Jhansi	48.12	35.16	34.53	24.06	23.23	22.5	25	24.84	27.3	...
Western—																
Meerut	...	...	53.28	47.03	34.06	31.41	40	35.47	26.72	26.56	23.59	...	26.25	26.56	...
Agra	53.33	47.08	57.24	53.33	34.79	30.78	43.54	41.56	25	25.78	24.27	23.54	25.78	28.54	...	
Submontane, west—																
Shahjahánpur	25	21.87	60	...	32.03	29.37	35.31	...	24.06	23.12	22.5	21.87	22.81	23.12	...	
(b) Oudh—																
Southern—																
Lucknow	...	...	44.43	42.08	33.33	31.98	39.06	40	23.54	24.22	20.52	20	22.34	25	...
Northern—																
Fyzabad	21.56	20.62	45.62	44.37	32.03	30.78	...	...	23.59	21.87	19.37	...	25	...	...

* The figures under "Rice, husked" represent the prices of common rice

The figures state prices in rupees per ten maunds)

AGI 1912	MAIZE		GRAM		ARHAR DAL		OATS		COTTON SEED		LINSEED		MUSTARD AND RAPESEED		DISTRICTS	
	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912		
															Burma—	
			61·54	57·14	...	...	...	...	...	...	...	...	...	...	Tenasserim—
			40·76	40·76	50	50	...	...	...	...	...	...	...	...	Mergui Tavoy Moulmein and Amherst
			37·43	35·56	47·06	45·71	46·72	...	...	...	...	...	...	...	Pegu (deltaic)—
			51·61	50	51·61	51·61	...	...	...	...	...	...	...	...	Rangoon Maubin Bassein
			47·06	45·71	...	...	...	...	...	...	...	...	...	...	Pegu (inland)—
			39·02	40	55·17	54·24	...	...	...	...	...	...	...	...	Henzada Toungoo
			Upper Burma—	
20			27·47	31·22	51·61	46·38	55·65	58·18	...	...	...	...	...	...	Mandalay Pakokku
			34·41	50	...	...	...	...	...	...	...	...	...	...	Arakan—
			44·44	42·11	57·14	50	...	...	...	...	...	...	...	...	Akyab
			50	...	...	...	...	...	...	...	...	...	Assam—	
			Surma—	
			Brahmaputra—	
			41·25	...	...	...	...	...	10·0	46·25	Goálpara Gauhati	
			60	52·5	Bengal—	
			56·25	50	...	...	170	...	100	...	Eastern—	
			45	45	...	...	...	...	...	...	Chittagong Dacca	
			27·5	32·5	31·25	27·5	40	38·75	25	27·5	...	...	55	75	Deltaic—
			30	30	38·75	38·75	...	...	...	...	...	...	Calcutta	
			Western—	
			30	30	38·75	38·75	...	...	...	...	...	...	Bardwan	
			95	62·5 and 75	Midnapur	
			55	...	...	...	Northern—	
			Fabna	
			35	30	...	...	...	...	...	...	Rangpur	
			Bihar and Orissa—	
			22·5	21·25	25·62	25	41·87	35	25·62	21·25	...	...	72·5	90	Bihar, north—
			23·44	19·06	26·56	22·19	36·25	36·25	28·59	20	...	...	...	...	Bhágulpur Muzaffarpur
			15·94	20	23·44	20	30·78	28·44	26·25	20	...	...	55	100	Bihar, south—
			35·94	33·75	50·78	33·75	35·94	27·66	...	...	...	76·15	Patna Orissa—	
			67·5	Cuttack	
			22·08	...	26·35	21·41	33·33	30·99	...	...	...	...	...	86·25	United Provinces—
			20·47	21·61	24·06 and 25	21·93	32·66	28·07	20	23·54	51·56	80	56·25 and 62·5 58·75	(a) Agra—
			...	23·12	21·87	23·28	25	60	...	Eastern—
			23·12	23·44	35·78	23·44	30·78	30·78	25	23·44	...	...	57·19	...	Benares
			22·24	...	22·24	20·52	34·79	33·33	42·08	...	22·86	28·54	80	...	64·01	Central—
			...	18·75	23·44	20	30	25	...	30	20	20	66·25	51·2	Cawnpore	
			18·18	20	21·61	21·04	...	...	...	...	...	...	53·33	55·78	Jhansi
			19·06	20	19·69	20	34·37	30	...	...	...	...	...	...	Western—
			Meerut	
			Agra	
			Submontane, west—	
			Shahjahánpur	
			(b) OUDH—	
			Southern—	
			Lucknow	
			Northern—	
			Fyzabad	

WHOLESALE PRICES FOR THE SECOND HALF OF JANUARY—*continued*

DISTRICTS	SESAMUM (Til or jinjili)		GHI		SUGAR, BAW (Gur)		SALT		TOBACCO LEAF		TURMERIC		GRASS	
	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912
Burma—														
<i>Tenasserim—</i>														
Mergui . . . . .	...	...	640	581·82	...	...	17·16	16·93	...	...	...	...	...	...
Tavoy . . . . .	...	...	581·82	581·82	...	...	20·51	20·51	...	...	...	...	...	...
Moulmein and Amherst . . . . .	...	...	457·14	457·14	...	...	16·89	17·98	...	...	...	...	...	...
<i>Pegu (deltaic)—</i>														
Rangoon . . . . .	...	...	581·82	533·33	...	...	18·82	18·29	...	...	...	...	...	...
Maubin . . . . .	...	...	581·82	533·33	...	...	22·86	21·77	...	...	...	...	...	...
Bassein . . . . .	...	...	492·31	492·31	...	...	22·86	22·86	...	...	...	...	...	...
<i>Pegu (inland)—</i>														
Henzada . . . . .	...	...	492·31	533·33	...	...	22·86	22·86	...	...	...	...	...	...
Toungoo . . . . .	...	...	...	...	...	...	24·81	24·81	...	...	...	...	...	...
<i>Upper Burma—</i>														
Mandalay . . . . .	...	...	533·33	457·14	...	...	22·61	21·48	...	...	...	...	...	...
Pakokku . . . . .	...	...	711·11	711·11	...	...	22·54	22·54	...	...	...	...	...	...
<i>Arakan—</i>														
Akyab . . . . .	...	...	533·33	492·31	...	...	30·77	30·77	...	...	...	...	...	...
Assam—														
<i>Surma—</i>														
Balaganj (Sylhet) . . . . .	...	...	580	495	60	47·5	20·62	20	...	...	...	...	...	...
<i>Brahmaputra—</i>														
Goálpara . . . . .	...	...	510	470	55	60	20	21·25	...	...	...	...	...	...
Gauhati . . . . .	...	...	540	520	60	58·75	25	25	...	...	...	...	...	...
Bengal—														
<i>Eastern—</i>														
Chittagong . . . . .	...	...	480	425	70	62·5	17·5	18·12	...	...	...	...	...	...
Dacca . . . . .	...	...	530	440	70	72·5	20	22·5	...	...	...	...	...	...
<i>Deltaic—</i>														
Calcutta	72·5	67·5	490	480	47·5	51·25	18·75	18·12	65	66·25	...	...	12·5	12·5
<i>Western—</i>														
Bardwan . . . . .	...	...	520	480	40	60	18·75	20	...	...	...	...	...	...
Midnapur . . . . .	...	...	500 to 550	440 to 520	60	95	20	17·5	100 and 110	85 and 95	...	...	...	...
<i>Northern—</i>														
Pabna . . . . .	...	...	550	...	40	53·12	21·87	20	...	...	...	...	...	...
Rangpur . . . . .	...	...	500	560	60	65	22·5	25	...	...	...	...	...	...
Bihar and Orissa—														
<i>Bihar, north—</i>														
Bhágalpur	80	...	475	490	45	46·25	20	19·37	150	80	...	...	...	...
Muzaffarpur . . . . .	...	...	492·34	457·5	36·25	33·28	20·94	20	266·56	160	...	...	...	...
<i>Bihar, south—</i>														
Patna	60	67·5	440	420	34·37	42·5	20·16	20·62	20	20	...	...	...	...
<i>Orissa—</i>														
Cuttack	76·15	70	507·5	431·25	41·87	53·33	16·25	18·12	91·41	101·87	...	...	5	5
United Provinces—														
(a) AGRA—														
<i>Eastern—</i>														
Benares	63·75	73·33	533·33	478·96	44·01	45·83	23·7	22·24	...	...	...	...	...	...
<i>Central—</i>														
Cawnpore	87·5	100	540	426·67	45 and 48·75	47·08	17·19	17·76	120	75	80	105	...	...
Jhánsi	58·75	64·01	533·28	387·97	50	61·56	20	20	...	...	...	...	4·53	5
<i>Western—</i>														
Meerut	72·97	...	533·28	457·5	40	47·03	17·34	17·34	...	...	...	...	...	...
Agra . . . . .	...	...	495·21	441·35	57·13	57·13	18·18	17·4	110	80	130	135	5	7·24
<i>Submontane, west—</i>														
Shahjáhpur	75	...	490	420	40 and 50	...	20	20	130	...	120 and 130	120 and 140	...	...
(b) OUDH—														
<i>Southern—</i>														
Lucknow . . . . .	...	...	505	445	33·33	44·43	20	20·94	...	...	120	115	5	3·75
<i>Northern—</i>														
Fyzabad . . . . .	...	...	500	440	31·25	40	20·47	20·94	...	...	...	...	...	...

(The figures state prices in rupees per ten maunds)

STRAW		JAWAR STALKS		BHUSA (WHITE)		BRAN		SHEEP, PER SCORE		PLOUGH BULLOCKS, PER PAIR		KEROSENE OIL, PER TIN		DISTRICTS
1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	
...	29.63	10.34	...	...	...	...	3.5	3.5	Burma—
...	11.43	11.43	...	...	...	...	2	...	Tenasserim— Mergui
...	11.9	11.85	...	...	...	...	2	2	Tavoy Moulmein and Amherst
...	32.99	...	...	...	...	...	1.81	1.75	Pegu (deltaic)— Rangoon Maubin Bassein
...	11.43	11.43	...	...	...	...	1.75	1.62	Pegu (inland)— Henzada Toungoo
...	1.94	1.94	Upper Burma— Mandalay Pakokku
...	30.92	28.83	...	...	...	...	2	1.81	Aragon— Akyab
...	2.25	2.25	Assam—
...	1.94	1.83	Surma— Balaganj (Sylhet)
...	2.37	2.19	Brahmaputra— Gauhati
...	2.06	1.81	
...	1.81	1.75	Bengal—
...	2.16	1.87	Eastern— Chittagong
...	2.02	1.72	Dacca
8.75	8.75	...	...	...	...	23.75	22.5	...	...	...	...	1.94	1.81	Deltaic— Calcutta
4.37	4.37	...	...	...	...	23.75	27.5	...	...	...	...	2.06	1.97	Western— Bardwan
4.37	5.62	...	...	...	...	...	...	...	...	...	...	2.37	2.19	Midnapur
...	2.06	1.94	Northern— Pabna
...	2.25	2.31	Rangpur
...	2.16	1.87	Bihar and Orissa—
...	2	1.87	Bihar, north— Bhagalpur
...	15.94	15.94	...	...	...	...	2.03	1.89	Muzaffarpur
...	20	13.75	...	...	...	...	2	1.87	Bihar, south— Patna
5.62	5.62	...	...	...	...	6.25	6.25	...	...	...	...	2.06	1.81	Orissa— Cuttack
...	2.75	2.75	United Provinces—
...	7.97	...	25.83	22.19	...	...	...	...	2.75	2.75	(a) AGRA—
...	5.31	...	18.75	18.18	{ 40 and 50 } 75	...	...	...	2.33	2.06	Eastern— Benares
...	2.2	2.19	Central— Cawnpore
...	6.56	...	22.19	20	...	...	...	...	...	...	Jhansi
5	4.01	5	7.24	6.67	...	24.22	21.04	...	...	80	80	2.37	2.12	Western— Meerut
...	6.87	...	30.62	30	{ 60 and 65 } 65	60 and 65	60 and 80	{ 40 and 60 } 60	2.37	2.12	Agra
...	5.62	...	21.25	18.75	40	40	...	...	2.37	2.19	Submontane, west— Shahjahanpur
...	6.87	...	...	...	...	...	45	35	2.31	1.75	(b) OUDH—
...	5.62	...	...	...	...	...	...	...	2.37	2.19	Southern— Lucknow
...	6.87	...	...	...	...	...	...	...	2.31	1.75	Northern— Fyzabad

WHOLESALE PRICES FOR THE SECOND HALF OF JANUARY—*continued*

DISTRICTS	RICE, UNHUSKED		RICE, HUSKED		WHEAT		FLOUR (WHEAT)		BALELY		JAWAR		BAJRA		RAGI
	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	1913
Rajputana—															
<i>Eastern—</i>															
Ajmer (a)	...	26·67	...	...	...	37·19	...	...	...	30·62	...	27·6	...	33·33	...
Punjab—															
<i>Southern—</i>															
Ferozpur	...	29·01	50	53·28	34·84	30·78	38·12	34·84	25	22·19	25	23·59	...	...	...
<i>Central—</i>															
Lahore	29·69	33·28	48·28	50	37·5	31·87	...	36·25	27·5	27·34	26·56	...	30·16	30	...
<i>South-eastern—</i>															
Delhi	30	30	60	60	37·5	33·12	39·06	39·37	25·62	27·5	22·19	27·5	27·5	29·37	...
<i>Submontane—</i>															
Amritsar	31·25	30·62	51·56	50	32·66	30	30·25	34·06	...	...	...	...	...	...	...
<i>Northern—</i>															
Râwalpindi	...	...	50·25	50·25	38·75	32·5	41·87	35·62	26·87	26·25	...	...	...	30	...
<i>Western—</i>															
Lyallpur	27·5	25·78	50·94	50·62	34·37	31·87	37·5	35	23·75	27·5	...	26·25	25	28·75	30·62
Multan	...	...	35·47	33·75	41·25	37·5	...	...	...	26·25	25	28·75	30·62	30·62	...
N.-W. Frontier Province—															
Peshawar	24·63	61·51	...	42·34	32·81	46·04	36·15	24·58	25·57	30·78	...	31·35	30·05	...	...
Dera Ismael Khan	...	...	...	...	30·78	...	...	...	...	...	...	...	...	...	...
Sind and Baluchistan—															
Karâchi	...	...	51·25	51·56	40	37·5	...	...	...	30·62	33·12	33·75	38·75	...	...
Shikarpur	...	23·91	...	53·59	36·87	35·94	...	...	30·62	30	...	36·87	30·52	...	...
Quetta	...	...	...	...	40	38·12	...	62·5	65	35	28·75	33·75	35	...	...
40 to 43·28	43·28	43·28	43·28	43·28	43·28	43·28	43·28	43·28	43·28	43·28	43·28	43·28	43·28	43·28	43·28
Bombay—															
<i>Deccan and Karnatak—</i>															
Dharwar	...	...	...	...	36·15	...	...	...	...	...	27·76	28·23	...	...	...
Sholapur	...	...	...	...	...	...	...	...	...	...	30·68	27·03	32·03	32·66	...
Poona	...	...	61·46	50·31	...	...	...	...	39·63	...	...	33·33	36·46	...	...
<i>Khandesh and N.-E. Deccan—</i>															
Ahmadnagar	...	...	61·98	55·94	...	35·94	...	...	...	...	34·84	29·69	37·03	31·93	...
Dhulia	...	...	...	...	38·33	...	...	...	...	...	...	...	37·97	34·48	...
<i>Gujarat—</i>															
Surat	...	...	43·23	48·75	70·26	41·82	43·23	...	...	30	28·75	36·04	37·5	34·58	40·36
Ahmadabad	...	...	43·23	48·75	51·25	38·75	35	...	...	31·25	31·25	31·25	31·25	36·25	...
Central Provinces* —															
<i>Western—</i>															
Nagpur	...	...	42·25	36·5	33·37	27·37	47	40	...	...	30·37	26·12	...	...	...
<i>Central—</i>															
Jubbulpore	...	...	36·37	34·75	36·37	29·62	44·5	40	...	...	26·02	16	...	...	...
<i>Eastern—</i>															
Raipur	...	...	36	35	32	29·5	44·5	40	...	...	...	...	...	...	...
Berar—															
Akola	...	...	43·5	37·75	39·75	30·75	...	...	...	...	22·5	23·25	...	...	...
Amrâoti	...	...	44·75	39	35·75	33·37	...	...	...	...	23·75	22·5	...	...	...
Madras—															
<i>South, central—</i>															
Coimbatore	...	...	...	...	...	...	...	...	...	...	31·9	34·4	29·3	60·3	...
Salem	...	...	...	...	...	...	...	...	...	...	...	...	...	...	32·2
<i>Central—</i>															
Bellary	...	...	43·6	35·7	...	...	...	...	...	...	29·9	28	32·8	35·6	31
Cuddapah	...	...	...	...	...	...	...	...	...	...	36·5	35·6	31	...	...
Karnal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
<i>East Coast, central—</i>															
Nellore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	28·1
<i>East Coast, south—</i>															
Madras	38·2	30·6	56·3	50·8	...	...	...	...	...	...	...	...	...	...	...
Tanjore	35·2	33·3	53·9	53·9	...	...	...	...	...	...	...	...	...	...	...
Trichinopoly	...	...	...	...	...	...	...	...	...	...	...	...	...	...	29·6
<i>Southern—</i>															
Madura	...	...	...	...	...	...	...	...	...	...	39·1	39·1	46·2	45	...
Mysore—															
Mysore	24	20	54	53	60	54	51·98	47·97	...	...	28	28	...	...	28
Bangalore	32	24	70	60	64	52	70·16	67·76	...	...	...	...	...	...	28

(a) Not reported yet.

* The figures under "Rice, husked" represent the prices of cleaned rice,

(The figures state prices in rupees per ten maunds)

WHOLESALE PRICES FOR THE SECOND HALF OF JANUARY—concluded

DISTRICTS	SESAMUM (<i>Til</i> or <i>Jinjili</i>)		GHI		SUGAR, RAW (<i>Gur</i>)		SALT		TOBACCO LEAF		TURMERIC		GRASS	
	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912
Rajputana—														
<i>Eastern—</i>														
Ajmer (a)	...	94·06	...	426·67	...	61·56	...	...	...	...	...	...	...	11·41
Punjab—														
<i>Southern—</i>														
Ferozpur	...	...	533·28	460	53·28	57·19	16·72	16·72	80	88·91	133·28	160	...	...
<i>Central—</i>														
Lahore	80	88·75	533·12	470	48·75	59·37	14·84	14·84	66·25	80	145·47	123·12	...	17·5
<i>South-eastern—</i>														
Delhi	80	88·75	550	510	40	50	17·5	17·34	80	80	115	150	11·41	15·94
<i>Submontane—</i>														
Amritsar	75	80	500	480	43·59	61·56	14·37	14·37	...	...	110	...	...	...
<i>Northern—</i>														
Rāwalpindi	...	...	530	430	38·75	50	13·75	13·75	...	100	...	140	...	12·5
<i>Western—</i>														
Lyalpur	...	...	502·5	445	42·5	...	15	15	80	80	...	...	10	10
Multan	74·53	76·25	532·5	455	42·5	51·56	15·31	15·62	...	...	...	...	...	...
N.-W. Frontier Province—														
Peshawar	...	...	474·06	433·91	49·22	58·7	15·57	15·36	108·49	64·63	...	152·34	...	...
Dera Ismael Khan	...	...	...	...	...	57·71	...	...	...	...	...	...	...	...
Sind and Baluchistan—														
Karachi	...	...	567·5	492·5	...	87·5	...	...	...	...	...	...	...	...
Shikarpur	...	...	559·37	463·12	...	56·87	...	...	40	56·87	...	...	...	...
Quetta	...	...	{ 540 to 580 } 540	{ 460 to 540 } 540	...	...	...	...	...	...	...	...	...	...
Bombay—														
<i>Deccan and Karnatak—</i>														
Dharwar	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sholapur	...	...	...	...	59·11	66·93	...	...	...	...	...	...	...	...
Poona	...	...	554·37	438·59	67·55	61·41	...	...	196·51	164·9	84·22	119·32	...	...
<i>Khandesh and N.E.</i>														
<i>Deccan—</i>														
Ahmadnagar	...	...	366·67	71·67	76·67	75·83	...	...	...	...	...	...	...	...
Dhulia	...	...	...	...	...	...	...	...	...	...	...	...	...	...
<i>Gujarat—</i>														
Surat	72·08	92·97	510·52	470·26	...	...	...	...	...	...	...	...	...	...
Ahmadabad	...	...	560	425	...	...	...	...	...	...	...	...	...	...
Central Provinces—														
<i>Western—</i>														
Nagpur	91·12	82	633·37	500	...	...	23·37	23·37	100	83·37	160	120	10	7·5
<i>Central—</i>														
Jubbulpore	66·62	61·5	520	420	...	...	22·25	23·5	114·25	90	123·12	128	5·75	6·62
<i>Eastern—</i>														
Raipur	...	...	500	430	...	...	20·5	25	180	140	100	120	...	...
Berar—														
Akola	76·25	76	505	385·75	...	...	20	20	105	98	...	...	8	10
Amraoti	83·37	75·75	500	450	...	...	20	19	200	148	...	...	...	...
Madras—														
<i>South, central—</i>														
Coimbatore	93·1	89·4	487·9	487·9	52·9	52·9	22·4	21·9	...	188·4	188·4	92·8	96·1	...
Salem	...	...	445·2	428·2	...	...	...	...	...	...	...	85·7	114·7	...
<i>Central—</i>														
Bellary	66·2	77·2	508	444·5	55·6	67·4	...	...	...	...	...	59·4	82·4	...
Cuddapah	...	...	460·5	427·8	...	...	...	...	...	...	...	...	...	...
Karnul	...	...	...	...	...	...	...	...	...	...	...	...	...	...
<i>East Coast, central—</i>														
Nellore	...	...	433·3	366·6	...	...	15·7	15·7	...	...	...	...	...	...
<i>East Coast, south—</i>														
Madras	79·1	74·1	493·8	493·8	51·8	54·7	12·8	12·2	139·9	131·7	70	94·7	...	...
Tanjore	...	...	466·6	466·6	...	...	13·1	13·1	...	...	...	...	...	...
Trichinopoly	...	...	574·4	641·9	...	...	17·6	17·6	123·4	107·1	...	...	...	...
<i>Southern—</i>														
Madura	87	84·2	675·7	540·5	...	...	...	...	106·8	106·8	...	...	...	...
Mysore—														
Mysore	80	66	505·73	462·86	68·54	68·54	...	...	205·68*	197·13*	120	120	8·65	2·92
Bangalore	72	72	514·27	411·41	68·54	60	...	...	240*	248·12*	154·27	171·41	5·88	5·16

* Includes octroi duty amounting to Rs. 103 per 10 maunds

(a) Not reported yet.

(The figures state prices in rupees per ten maunds)

STRAW		JAWAR STALKS		BHUSA (WHITE)		BRAN		SHEEP, PER SCORE		PLOUGH BULLOCKS, PER PAIR		KEROSENE OIL, PER TIN		DISTRICTS	
1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912		
...	9.37	...	14.53	...	...	...	30.78	...	100	...	85	...	2.91	Rajputana— Eastern— Ajmer
...	6.72	...	5.78	...	...	...	90	90	150	150	2.47	2.37	Punjab— Southern— Ferozpur	
...	...	...	9.37	...	...	22.81	140	140	170	160	2.5	2.37	Central— Lahore	
...	8.75	20	10	...	20	20	80	80	150	150	2.17	2.12	South-eastern— Delhi		
...	...	...	7.97	...	21.25	17.34	100	100	...	...	2.02	2.34	Submontane— Amritsar	
...	...	...	15.31	...	...	20	90	90	120	100	2.25	2.12	Northern— Rāwalpindi	
...	...	...	6.72	...	23.75	25	100	100	140	140	2.56	2.44	Western— Lyallpur	
...	...	...	...	...	...	22.5	...	...	...	...	...	...	...	Multan
N.W. Frontier Province—															
...	...	6.15	7.71	...	22.24	21.61	{ 60 to 100 }	60 to 100	60 to 200	60 to 200 }	2.75	2.69	Peshawar		
...	...	...	...	...	...	...	...	...	...	...	...	2.5	Dera Ismael Khan	
Sind and Baluchistan—															
...	...	...	8.12	...	...	16.87	...	...	...	...	...	2.03	...	Karachi
...	...	...	7.5	7.19	25	26.56	{ 100 to 200 }	100 to 200 }	...	...	2.37	2.25	Shikarpur	
...	...	...	...	...	...	...	...	...	...	...	...	2.81	Quetta	
Bombay—															
...	...	...	...	...	...	...	70.5	...	...	...	...	2.31	1.87	Deccan and Karnatak—
...	...	...	...	...	...	25	...	...	...	...	...	2.06	1.98	Dharwar
...	...	...	...	...	...	...	...	...	...	...	...	2.21	2.06	Sholapur
...	...	...	...	...	...	...	...	...	...	...	...	...	...	Poona
Khandesh and N.E. Deccan—															
...	...	...	...	...	...	28.59	31.41	...	...	...	...	2.06	1.97	Ahmadnagar
...	...	...	...	...	...	...	...	...	...	...	...	2.34	2.14	Dhulia
...	...	...	...	...	...	23.75	22.5	...	...	...	...	...	2.19	Gujarat—
...	...	...	...	...	...	...	...	...	...	...	...	2.25	2.19	Surat
...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ahmadabad
Central Provinces—															
...	21.37	13.37	...	...	...	...	50	50	100	90	2.12	1.87	Western—	
5	...	...	...	...	...	30	28.5	60	60	70	70	1.75	1.75	Nagpur
...	...	...	...	...	...	...	...	...	...	...	...	2.25	2.12	Central— Jubbulpore
...	...	...	...	...	...	...	...	...	...	...	...	...	...	Eastern— Raipur
Berar—															
...	...	17.5	16.5	...	...	33.31	33.25	90	80	57	59	1.87	1.87	Akola
...	...	16	...	...	...	...	60	60	75	80	2.25	2	Amrāoti	
Madras—															
7.8	6.4	3.2	2.6	115.2*	109.5*	...	80†	80†	60	50	2.38	2.13	South, Central— Coimbatore
...	...	6.8	6.8	...	...	...	...	100†	100†	140	140	2.25	2.25	Salem
...	...	...	...	...	...	...	...	...	...	...	...	2	2	Central— Bellary
3.6	3.6	...	...	...	...	...	...	...	...	...	...	2.5	2.25	Cuddapah
...	...	...	...	...	...	26.4	29.4	98.75†	98.75†	...	...	1.76	1.79	Karnul
...	...	...	...	...	...	13.2	13.8	135†	130†	...	...	2.02	1.66	East Coast, central— Nellore
15	12.0	...	...	...	...	32.3	35.3	...	...	...	...	2.43	2.22	East Coast, south— Madras
3.65	2.92	4.43	3.65	...	...	20.4	16.9	...	...	40	40	2	2	Tanjore
5.88	5.88	4.27	4.27	...	...	36.72	36.72	80	80	100	100	2.62	2.25	Trichinopoly
Southern— Mysore—															
...	33.8	33.8	160	160	{ 120 to 150 }	{ 120 to 150 }	2	2	Mysore	
Bangalore															

* Superior quality

† Sheep or goats

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Director-General of Commercial IntelligenceR. E. ENTHOVEN,
Secretary to the Government of India

GOVERNMENT OF INDIA
DEPARTMENT OF COMMERCE AND INDUSTRY

RETAIL PRICES FOR THE SECOND HALF OF JANUARY 1913

DISTRICTS	WHEAT		BARLEY		RICE				JOWAR OR CHOLUM (<i>Andropogon sorghum</i>)		BAJRA OR CUMBU (<i>Pennisetum typhoidicum</i>)	
					Best sort		Common					
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Burma—												
<i>Tenasserim—</i>												
Mergui	...	...	...	...	...	...	...	...	...	...	...	...
Tavoy	...	...	...	...	8 13	8 13	11 9	11 9	...	...	...	...
Moulmein and Amherst	6 13	6 13	...	...	8 2	8 2	8 4	8 4	...	...	...	...
<i>Pegu (deltaic)—</i>												
Pegu	7 4	7 4	...	...	9 1	8 1	10 12	8 12	...	...	...	...
Rangoon	7 4	7 4	...	...	7 4	7 4	7 12	7 12	...	...	...	...
Maubin	...	...	...	...	8 9	8 1	9 5	10 —	...	...	...	...
Bassein	...	...	...	...	8 13	8 13	8 7	8 7	...	...	...	...
<i>Pegu (inland)—</i>												
Tharawadi	5 2	5 13	...	...	7 11	7 11	8 9	8 9	...	...	...	...
Henzada	...	...	...	...	8 11	9 10	10 —	10 5	...	...	...	...
Prome	...	...	...	...	...	...	10 6	10 —	...	...	...	...
Toungoo	...	...	...	...	8 2	8 2	8 12	8 12	...	...	...	...
Thayetmyo	...	...	...	...	6 1	6 1	8 6	7 7	8 12	...	...	...
<i>Upper Burma—</i>												
Mandalay	7 12	7 12	...	...	8 5	8 5	8 7	8 7	...	...	...	...
Bhamo	...	...	...	...	8 5	8 5	9 11	9 11	...	...	...	...
Pakokku	15 2	15 2	...	...	7 4	7 4	7 12	7 12	17 14	17 14	...	...
Meiktila	15 2	15 2	...	...	7 —	7 6	8 1	8 3	15 5	15 3	...	...
<i>Arakan—</i>												
Sandoway	3 4	3 4	...	...	8 1	8 1	9 5	9 5	...	...	...	...
Kyaupkyu	5 —	5 —	...	...	9 —	9 —	10 —	10 —	...	...	...	...
Akyab	...	...	...	...	7 —	7 —	9 —	9 —	...	...	...	...
<i>Assam—</i>												
<i>Surma—</i>												
Sylhet	8 —	8 —	...	...	10 —	10 —	11 —	12 —	...	...	...	...
Cachar	8 —	8 —	...	...	8 —	7 8	11 10	11 4	...	...	...	...
<i>Hill tracts—</i>												
Khási and Jaintia Hills	6 —	6 —	...	...	3 4	3 4	8 8	8 8	...	...	...	...
Gáro Hills	...	...	...	...	3 8	3 8	10 8	11 8	...	...	...	...
Manipur	7 —	8 —	...	...	19 —	20 —	21 —	22 —	...	...	...	...
Nágá Hills	...	...	...	...	8 —	8 —	9 —	9 —	...	...	...	...
Lushai Hills	...	...	...	...	5 —	5 —	8 —	8 —	...	...	...	...
<i>Brahmaputra—</i>												
Goálpara	13 —	12 —	...	...	4 8	5 —	9 —	8 8	...	...	...	...
Kámrup	8 —	8 —	...	...	6 —	6 —	10 —	10 —	...	...	...	...
Darrang	6 —	6 —	...	...	7 —	7 —	11 —	11 —	...	...	...	...
Nowgong	...	...	...	...	8 —	8 —	13 —	13 —	...	...	...	...
Sibságar	...	...	...	...	4 8	4 8	11 —	10 8	...	...	...	...
Lakhimpur	7 —	7 —	...	...	5 —	5 —	10 —	11 —	...	...	...	...
<i>Bengal—</i>												
<i>Eastern—</i>												
Chittagong	...	...	...	...	...	...	9 8	9 4	...	...	...	...
Noakhali	...	...	...	...	...	...	9 —	9 —	...	...	...	...
Backerganj	...	...	...	...	...	...	8 4	8 12	...	...	...	...
Maimenshing	10 —	10 —	...	...	...	...	9 8	9 12	...	...	...	...
Tippera	...	...	...	...	...	...	8 12	9 11	...	...	...	...
Dacca	9 —	8 —	16 —	16 —	...	...	9 8	9 —	...	...	...	...
<i>Deltaic—</i>												
Khulna	...	...	...	...	...	...	8 —	9 —	...	...	...	...
24-Parganas	...	...	...	...	...	...	8 —	8 —	...	...	...	...
Howrah	...	...	...	...	...	...	8 —	8 —	...	...	...	...
Calcutta	10 12	10 —	13 —	13 —	...	...	7 8	8 —	...	...	...	...
Hoochly	...	...	...	...	...	...	7 8	7 8	11 —	10 8	12 8	12 8
Nadia (Krishnagar)	12 5	12 4	...	...	...	...	7 8	7 8	...	...	...	...
Jessore	8 —	8 —	11 —	11 —	...	...	8 5	8 —	...	...	...	...
Faridpur	14 8	15 —	...	18 —	...	...	8 —	8 —	...	...	...	...

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

MARUA OR RAGY (<i>Eleusine coracana</i>)		KANGNI OR KAKUN, ITALIAN MILLET (<i>Selaria italica</i>)		GRAM, CHENNA, CHOLA, KADALAY, OR SUN AGA (<i>Cicer arrietinum</i>)		MAIZE (<i>Zea Mays</i>)		ARHAR DAL		SALT		DISTRICTS
Half-month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	
...	6 6	6 6	...	...	...	...	14 —	14 —	Burma—
...	9 5	9 5	...	...	7 9	7 9	17 12	17 12	Tenasserim—
...	10 11	10 11	...	...	6 14	6 14	18 13	18 13	Mergui
...	9 13	9 13	...	...	6 15	6 15	14 —	14 —	Tavoy
...	7 12	7 12	...	...	7 12	7 12	17 8	17 8	Moulmein and Amherst
...	8 —	8 —	...	...	...	...	14 —	14 —	Pegu (deltaic)—
...	9 8	9 8	...	...	8 13	8 13	14 —	14 —	Pegu
...	10 —	7 1	...	...	7 —	7 2	17 —	17 13	Rangoon
...	10 8	9 11	...	...	8 3	8 3	14 4	14 4	Maubin
...	9 7	9 7	...	...	...	...	14 3	14 3	Bassein
...	8 4	8 4	18 4	18 4	5 13	5 13	14 —	14 —	Pegu (inland)—
...	11 10	11 10	18 5	19 12	7 5	7 1	16 —	16 —	Tharawadi
...	10 12	10 12	...	...	5 9	5 9	11 6	11 6	Henzada
...	10 5	10 5	19 14	20 —	7 8	7 9	17 12	17 12	Prome
...	4 —	4 —	...	...	4 —	4 —	14 3	14 3	Toungoo
...	8 —	8 —	...	...	5 —	5 —	18 —	18 —	Thayetmyo
...	10 —	9 8	...	...	6 —	6 —	12 —	12 —	Upper Burma—
...	9 —	9 —	...	...	8 —	8 —	15 —	15 —	Mandalay
...	7 8	7 8	10 —	10 8	6 —	6 —	16 —	16 —	Bhamo
...	6 —	6 —	...	...	5 8	5 8	11 6	11 6	Pakokku
...	4 —	4 8	20 —	20 —	4 —	5 —	17 12	17 12	Meiktila
...	6 —	6 —	...	...	5 4	5 4	10 —	10 —	Arakan—
...	6 —	6 —	...	...	4 8	4 8	8 —	8 —	Sandoway
...	8 —	8 —	...	...	6 —	6 —	12 —	12 —	Kyaukpyu
...	4 —	4 —	...	...	4 —	4 —	14 3	14 3	Akyab
...	10 —	9 8	...	...	9 —	8 12	17 —	17 8	Assam—
...	9 —	9 —	...	...	8 —	8 —	16 —	16 —	Surma—
...	7 8	7 8	10 —	10 8	6 —	6 —	17 —	17 8	Sylhet
...	6 —	6 —	...	...	5 8	5 8	16 —	16 —	Cachar
...	4 —	4 8	20 —	20 —	4 —	5 —	10 —	10 —	Hill tracts—
...	6 —	6 —	...	...	5 4	5 4	10 —	10 —	Khási and Jaintia Hills
...	6 —	6 —	...	...	4 8	4 8	8 —	8 —	Gáro Hills
...	6 —	6 —	...	...	4 8	4 8	10 —	10 —	Manipur
...	6 —	6 —	...	...	4 8	4 8	10 —	10 —	Nágá Hills
...	6 —	6 —	...	...	4 8	4 8	8 —	8 —	Lushai Hills
...	10 —	10 —	...	...	8 —	8 —	18 —	18 —	Brahmaputra—
...	10 —	10 —	...	...	8 —	8 —	16 —	16 —	Goálpara
...	10 —	10 —	...	...	8 —	8 —	16 —	16 —	Kámrup
...	10 —	10 —	...	...	7 —	7 —	16 —	16 —	Darrang
...	9 —	9 —	...	...	8 —	8 —	16 —	16 —	Nowgong
...	9 —	9 —	...	...	7 8	7 8	16 —	16 —	Sibságár
...	9 —	9 —	...	...	8 —	8 —	15 —	16 —	Lakhimpur
...	9 8	10 —	...	...	8 —	8 —	15 —	16 —	Bengal—
...	9 —	9 —	...	...	7 —	7 —	22 —	22 —	Eastern—
...	10 8	10 —	...	...	8 —	8 —	18 —	18 —	Chittagong
...	9 —	9 —	...	...	8 —	8 —	16 —	16 —	Noakhali
...	11 —	11 —	...	...	8 —	8 —	17 —	17 —	Backerganj
...	13 —	10 —	...	...	9 —	9 —	16 —	16 —	Maimensingh
...	8 —	8 —	...	...	8 —	8 —	16 —	16 —	Tippera
...	12 —	12 —	...	...	10 —	11 8	20 —	20 —	Dacca
...	12 —	12 —	...	...	9 8	9 8	20 —	20 —	Deltaic—
...	11 14	11 14	13 —	13 —	9 12	9 12	18 —	18 —	Khulna
...	13 8	13 8	...	...	9 —	9 —	19 8	19 8	24-Parganas
...	14 8	12 4	...	...	8 —	8 —	20 —	20 —	Howrah
...	12 —	12 12	...	...	12 —	12 —	20 —	20 —	Calcutta
...	13 —	14 —	...	...	6 8	6 8	18 —	19 —	Hoochly
...	11 —	11 —	...	...	11 14	11 14	19 8	19 8	Nadia (Kishnagarh)
...	12 —	12 —	...	...	12 —	12 —	20 —	20 —	Jessore
...	13 —	14 —	...	...	6 8	6 8	18 —	19 —	Faridpur

RETAIL PRICES FOR THE SECOND HALF OF JANUARY 1913—continued

DISTRICTS	WHEAT		BARLEY		RICE				JAWAR OR CHOLUM (<i>Andropogon sorghum</i>)		BAJRA OR CUMBU (<i>Pennisetum typhoideum</i>)									
	Half-month of report	Previous half month	Best sort		Common		Half-month of report	Previous half month	Half-month of report	Previous half month	Half-month of report	Previous half month								
			Half-month of report	Previous half month	Half-month of report	Previous half month														
Bengal—continued																				
<i>Western—</i>																				
Bankura . . .	10 —	10 —	...	...	...	...	9 8	10 —	...	...	...	...				
Burdwan . . .	...	...	...	...	...	...	9 —	8 14	...	...	...	...				
Birbhum . . .	10 —	10 —	...	...	...	...	9 —	9 —	...	...	...	...				
Midnapur . . .	10 —	10 —	...	...	...	...	10 10	10 10	...	...	...	...				
Murshidabad . . .	12 —	12 —	16 —	16 —	...	...	9 4	9 8	...	...	...	...				
<i>Northern—</i>																				
Pabna . . .	10 —	10 —	...	...	...	...	8 —	8 —	...	...	...	...				
Rajshahi . . .	10 8	10 8	16 8	16 8	...	...	8 4	8 4	...	...	...	...				
Malda . . .	9 8	11 —	...	...	...	...	8 —	8 —	...	...	...	...				
Bogra . . .	9 6	9 12	...	...	...	...	7 12	8 4	...	...	...	...				
Jalpaiguri . . .	9 —	8 —	...	...	...	...	8 12	8 13	...	...	...	...				
Dinajpur . . .	10 13	11 7	...	...	...	...	9 10	10 4	...	...	...	...				
Rangpur . . .	10 —	10 —	...	...	...	...	...	...	...	...	...	...
<i>Hills—</i>																				
Darjeeling . . .	6 —	6 —	8 —	9 —	...	...	6 8	6 8	...	...	...	...				
Bihar and Orissa—																				
<i>Bihar, north—</i>																				
Purnea . . .	10 —	10 —	...	...	...	...	9 —	8 —	...	...	...	...				
Bhagalpur . . .	12 —	10 2	13 12	16 4	...	...	9 8	10 2	...	...	...	...				
Darbhanga . . .	11 —	11 —	13 3	14 4	...	...	8 13	8 13	...	...	...	...				
Muzaffarpur . . .	11 —	11 —	16 —	16 —	...	...	8 —	8 —	...	...	...	...				
Sáran . . .	12 —	12 —	19 —	18 —	...	...	10 —	8 —	...	...	...	...				
Champáran . . .	12 8	12 —	21 —	21 —	...	...	10 —	10 —	...	...	...	...				
<i>Bihar, south—</i>																				
Santhal Parganas . . .	9 —	9 —	11 —	11 —	...	...	9 —	9 —	...	...	...	...				
Monghyr . . .	10 12	11 —	16 8	17 —	...	...	9 4	9 —	...	...	...	...				
Gaya . . .	11 —	11 —	...	10 —	...	...	8 —	8 —	...	...	...	...				
Patna . . .	13 —	13 —	16 —	16 —	...	...	10 —	10 —	16 —	18 —	13 —	...						
Shahabad . . .	12 —	11 8	13 —	13 —	...	...	10 —	10 8	...	...	...	...				
<i>Chota Nagpur—</i>																				
Singbhum . . .	9 —	9 —	...	...	...	...	8 —	9 —	...	...	...	...				
Mánbhum . . .	9 8	10 —	13 5	13 4	...	...	9 8	10 8	...	...	16 —	16 —				
Ránchi . . .	10 4	10 4	15 —	15 —	...	...	8 12	8 8	...	...	...	...				
Palámanu . . .	11 13	11 13	13 8	15 3	...	...	9 9	9 9	...	...	...	...				
<i>Orissa—</i>																				
Puri . . .	9 3	9 3	...	...	...	...	8 8	8 8	...	...	...	...				
Cuttack . . .	10 8	10 8	...	...	...	...	10 2	10 2	...	...	...	...				
Balasore . . .	8 —	8 —	...	...	...	...	11 —	11 8	...	...	...	...				
Sambalpur . . .	11 —	11 —	...	...	...	...	10 4	11 4	...	...	...	...				
United Provinces—																				
(a) <i>Agra—</i>																				
<i>Eastern—</i>																				
Mirzapur . . .	10 12	10 12	14 —	14 8	5 —	5 —	7 8	7 12	16 —	16 —	13 —	14 —								
Benares . . .	11 15	11 15	13 9	13 13	6 2	6 2	7 5	7 5	15 3	15 3	13 9	14 14								
Ghazipur . . .	11 —	11 —	12 14	12 14	6 1	6 1	9 7	9 7	18 13	17 11	13 2	13 2								
Jaunpur . . .	11 8	11 8	14 2	14 8	5 6	5 6	8 11	9 6	...	...	...	...				
Allahabad . . .	9 8	10 —	16 —	16 —	5 12	5 12	7 8	7 8	17 8	17 8	16 —	16 —								
<i>Central—</i>																				
Banda . . .	13 4	13 4	17 —	17 —	4 8	4 8	8 8	8 —	20 8	20 8	17 —	17 —								
Fatehpur . . .	11 8	12 —	17 —	17 —	8 —	8 —	9 —	9 —	20 —	19 —	16 —	15 —								
Hamirpur . . .	13 2	13 6	17 —	17 —	5 10	5 10	7 12	7 12	21 —	20 —	15 4	15 4								
Jalaun . . .	13 12	13 2½	18 —	17 —	5 —	5 —	8 —	8 —	19 —	18 8	15 —	15 —								
<i>Western—</i>																				
Meerut . . .	11 8	12 —	14 12	15 8	3 4	3 4	7 4	7 4	16 8	16 8	15 —	15 —								
Agra . . .	11 —	11 8	15 6	15 8	6 8	6 8	7 —	7 —	16 —	16 —	15 —	15 —								
Mutra . . .	11 8	11 8	15 12	16 4	5 —	5 —	7 8	7 8	19 —	19 —	15 —	15 —								
Aligarh . . .	12 4	12 —	16 8	16 —	3 8	3 8	5 —	5 —	18 —	18 —	15 —	15 —								
Bulandshahr . . .	12 —	12 —	16 —	17 8	3 —	3 —	{ 5 —	8 —	16 8	{ 17 —	16 —	16 8								
<i>Submontane, east—</i>																				
Ballia . . .	11 6	11 11	14 10	14 5	6 8	6 8	9 2	9 2	16 4	16 14	...	13 —								
Azamgarh . . .	10 8	10 8	13 —	13 —	6 —	6 —	9 —	9 —	...	...	...	...				
Gorakhpur . . .	12 9	12 9	16 —	16 —	8 2	7 11	11 1	11 1	18 7	18 7	15 4	15 4								
Basti . . .	12 12	12 12	...	...	6 4	6 4	11 —	...	...	...	...	...			

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee

RETAIL PRICES FOR THE SECOND HALF OF JANUARY 1913—continued.

DISTRICTS	WHEAT		BARLEY		RICE				JAWAR OR CHOLUM (<i>Andropogon sorghum</i>)		BAJRA OR CUMBU (<i>Pennisetum typhoideum</i>)	
					Best sort		Common					
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
United Provinces—												
(a) AGEA—continued												
Submontane, west—												
Shahjahanpur . . .	12 4	12 4	16 —	16 —	7 —	7 —	10 —	10 —	18 —	18 —	17 —	17 —
Budaun . . .	11 15	11 13	16 14	16 6	4 —	4 —	7 2	7 10	17 8	17 8	16 2	16 —
Pilibit . . .	11 6	11 6	16 8	16 8	5 3	5 3	9 —	9 —	... .	... .	... .	17 —
Bareli . . .	11 8	11 8	15 12	15 8	4 4	4 4	7 8	7 12	18 8	18 8	16 —	16 —
Moradabad . . .	11 8	11 6	16 2	16 2	3 6	3 6	8 14	8 14	18 2	18 14	15 2	15 2
Bijnor . . .	11 4	11 4	15 12	16 —	3 8	3 8	7 12	8 —	... .	... .	14 —	14 —
Muzaffarnagar . . .	11 15	12 2	15 15	15 15	7 11	7 11	8 4	8 4	16 8	17 1	14 5	15 6
Saharanpur . . .	11 8	14 4	17 8	17 8	3 8	3 8	7 3	7 3	19 2	19 2	16 8	16 8
Dehra-Dun . . .	10 8	11 2	16 —	16 —	3 —	3 —	7 8	7 8	13 8	14 —	14 8	15 —
Hills—												
Naini Tal . . .	9 —	9 8	11 —	12 —	3 —	3 —	6 —	7 —	12 —	12 —	10 —	10 —
Almora . . .	10 12	11 —	13 —	13 8	4 —	3 12	7 12	8 —	... .	... .	... .	... .
Garhwāl . . .	12 —	12 —	16 —	16 —	3 8	3 8	6 8	6 8	... .	... .	... .	... .
OUDH—												
Southern—												
Partabgarh . . .	12 —	12 —	16 —	16 —	5 —	5 —	9 —	9 —	16 —	16 —	16 —	16 —
Sultanpur . . .	12 8	12 8	18 8	18 8	5 —	5 —	10 8	10 8	... .	... .	... .	... .
Rae-Bareli . . .	12 4	12 2	16 —	16 —	8 —	8 —	10 —	10 4	20 —	20 —	17 —	16 —
Unao . . .	11 10	11 10	15 2	15 4	5 8	5 8	9 4	9 8	18 8	18 8	16 4	16 4
Lucknow . . .	11 12	11 8	16 8	16 8	4 —	4 —	8 —	8 —	19 —	20 —	17 8	18 —
Hardoi . . .	12 8	12 12	17 —	17 8	3 8	3 8	8 —	8 —	21 —	20 —	18 —	17 —
Northern—												
Fyzabad . . .	12 —	11 14	16 8	15 12	... .	... .	8 4	8 4	19 8	20 8	15 —	14 12
Barabanki . . .	12 —	12 —	13 —	13 —	5 —	5 —	8 —	8 —	20 —	20 —	16 —	16 —
Gonda . . .	12 4	12 10	17 8	17 8	6 4	6 4	7 12	8 14	20 4	20 4	19 —	19 —
Bahraich . . .	12 8	12 8	21 —	21 —	6 8	6 8	10 —	10 —	24 —	24 8	24 —	20 —
Sitapur . . .	13 —	13 —	18 —	18 —	4 —	4 —	9 8	9 8	21 —	21 —	18 8	18 —
Kheri . . .	12 8	13 —	18 —	18 —	4 —	4 —	10 —	10 —	22 8	23 —	18 —	18 —
Rajputana—												
Eastern—												
Mewar (Udaipur)	9 10	10 —	11 8	11 —	5 15	5 14	6 11	6 9	13 5	13 3	10 12	10 4
Ajmer*	9 4	... .	12 8	... .	5 8	5 8	6 8	6 8	... .	13 8	12 12	12 —
Kishangarh . . .	11 14	10 —	12 —	12 —	4 —	4 —	6 —	6 —	13 —	13 —	12 —	12 —
Tonk . . .	12 14	12 1	16 3	15 14	4 6	4 6	5 6	5 8	18 5	18 10	16 3	16 5
Jaipur . . .	10 3	10 13	13 5	13 14	5 —	4 14	5 12	5 10	16 3	15 15	13 1	13 10
Karauli . . .	10 10	10 10	15 10	15 10	7 8	7 8	8 2	8 2	15 —	15 5	14 1	14 6
Dholpur . . .	11 5	12 —	17 6	17 —	5 4	5 4	5 8	5 8	17 12½	18 —	17 8	16 12
Bharatpur . . .	10 14	11 10	15 4	15 4	5 8	5 8	6 —	6 —	16 4	16 8	14 10	14 10
Alwar . . .	10 10	11 6	14 7	15 4	5 5	5 5	6 13	6 13	16 8	16 —	15 1	14 12
Deoli . . .	11 14½	11 14	13 14	13 12	5 —	5 —	6 —	6 —	14 12	14 —	13 6	13 —
Nasirabad . . .	10 —	10 —	... .	... .	6 —	6 8	7 —	7 8	14 —	14 —	12 —	12 —
Western—												
Bikaner . . .	10 —	... .	14 —	... .	5 —	... .	7 —	7 —	12 8	... .	10 —	10 —
Jaisalmer . . .	8 7	... .	... .	... .	4 12	... .	7 —	7 —	11 4	11 4	10 6	10 6
Jodhpur . . .	{ 8 4 10 —	{ 10 —	14 5	... .	5 3	... .	6 8	6 8	13 —	13 —	{ 10 — 12 —	{ 10 — 12 —
Central India—												
Indore . . .	11 4	11 4	13 —	13 —	5 —	5 —	7 —	7 —	18 —	18 —	12 —	11 —
Nimach . . .	10 8	10 8	... .	... .	6 12	6 12	7 —	7 —	14 —	14 —	12 —	12 —
Gwalior*	... .	... .	... .	... .	... .	... .	... .	... .	... .	... .	... .	... .
Punjab—												
Southern—												
Hissar . . .	11 8	11 8	16 —	16 —	... .	... .	7 —	7 —	14 —	14 —	14 —	14 —
Ferozpur . . .	11 4	12 —	15 8	16 8	... .	... .	7 8	7 8	15 8	17 8	... .	... .
Central—												
Lahore . . .	10 4	10 12	14 4	14 4	... .	... .	8 —	8 —	14 8	17 8	13 —	13 —
Gujranwala . . .	10 4	11 12	16 —	16 8	... .	... .	7 8	7 8	15 —	15 8	12 8	13 —
Gujrat . . .	11 4	12 —	15 4	16 —	... .	... .	8 —	8 —	... .	... .	12 8	14 —
Jhelam . . .	9 12	11 —	14 —	14 —	... .	... .	7 8	7 8	... .	... .	11 —	13 —

* Not reported yet

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

MARUA OR RAGI (<i>Eleusine coracana</i>)		KANGNI OR KAKUN, ITALIAN MILLET (<i>Betaria italica</i>)	GRAM, CHENNA, CHOLA, KADALAY, OR SUNAGA (<i>Zicer aristinum</i>)	MAIZE (<i>Zea Mays</i>)		ARHAR DAL		SALT		DISTRICTS	
						Half-month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month		
Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month		
...	...	14 —	14 —	17 8	17 8	...	13 —	13 —	19 —	19 —	United Provinces—
...	...	16 8	16 4	21 —	21 —	12 4	12 8	20 —	20 —	continued	
...	...	16 8	17 8	21 —	21 —	11 —	11 —	20 —	20 —	(a) AGRA—continued	
...	...	15 12	15 12	20 8	20 8	11 —	11 8	21 —	21 —	Submontane, west—	
...	...	15 8	15 8	18 8	20 8	12 6	12 6	20 8	20 8	Shahjahanpur	
...	...	14 —	14 —	...	...	9 12	10 4	19 8	19 8	Budaun
...	...	15 —	15 6	16 8	17 1	8 4	8 4	20 14	20 14	Pilibit	
...	...	15 12	16 4	18 —	20 4	9 9	9 2	20 12	20 12	Bareli	
17 —	18 —	...	...	14 12	18 —	19 —	12 —	12 —	16 —	Moradabad
18 —	19 —	...	...	14 —	14 12	18 —	19 —	12 —	16 —	Bijnor
13 —	13 —	...	...	11 —	12 —	12 —	12 —	12 —	12 —	Muzaffarnagar
20 —	20 —	16 —	16 —	11 —	11 8	...	...	9 —	9 —	Saharanpur
...	...	8 —	8 —	...	...	6 —	6 —	10 —	10 —	Dehra-Dun
...	...	16 —	16 —	...	...	...	...	...	...	Hills—
...	...	11 —	11 8	...	...	...	...	...	...	Naini Tal —
...	...	8 —	8 —	...	...	...	...	...	...	Almora
...	Garhwāl	
24 —	22 —	14 —	14 —	17 —	17 —	...	12 —	12 —	20 —	(b) OUDH—	
...	...	19 8	19 8	...	...	...	12 8	12 8	21 —	Partabgarh
...	...	17 —	16 8	18 —	18 —	18 —	13 —	13 —	21 —	Sultanpur	
...	...	16 12	16 8	...	...	...	12 8	12 —	20 —	Rae-Bareli
...	...	18 —	18 —	22 —	23 —	12 —	11 8	18 —	18 —	Una	
23 —	23 —	20 —	20 —	18 —	19 —	24 —	22 —	13 —	19 8	Lucknow	
...	...	19 —	19 —	24 —	22 —	13 —	13 —	20 —	19 8	Hardoi	
...	...	15 8	15 8	19 8	19 4	20 8	20 8	10 12	10 12	Northern—	
...	...	10 —	10 —	18 —	18 —	20 —	20 —	10 8	10 8	Fyzabad	
...	...	12 —	12 —	12 —	17 8	17 8	22 4	22 4	10 12	Barabanki	
...	...	17 —	17 —	17 —	19 —	19 —	23 —	24 —	18 —	Gonda	
...	...	24 —	10 —	11 —	20 —	20 —	22 8	23 —	18 8	Bahraich	
...	...	17 —	17 —	17 —	20 —	20 —	22 —	12 —	18 8	Sitapur	
...	...	10 —	10 —	19 8	20 —	22 8	23 —	12 —	20 —	Kheri	
...	...	9 —	9 —	16 4	16 8	18 —	18 —	11 12	11 12	Rajputana—	
...	...	9 15	13 —	18 4	18 2	16 —	16 —	18 8	18 8	Eastern—	
...	14 10	14 8	14 8	14 —	9 —	25 4	Mewar (Udaipur)	
...	14 —	14 —	...	...	8 8	25 4	Ajmer	
...	8 8	25 —	Kishangarh	
...	Tonk	
...	...	6 —	5 14	15 3	14 15	16 3	15 15	16 11	16 7	Jaipur	
...	16 3	16 11	16 4	16 4	10 —	15 —	Karauli	
...	...	12 8	12 8	16 14	16 14	16 4	16 4	...	21 4	Dholpur	
...	...	10 8	10 —	18 9	18 13	...	...	12 —	12 —	Bharatpur
...	...	9 —	9 —	16 4	16 8	18 —	18 —	11 12	11 12	Alwar	
...	...	9 15	13 —	18 4	18 2	16 —	16 —	18 8	18 8	Deoli	
...	14 10	14 8	14 8	14 —	9 —	22 12	Nasirabad	
...	14 —	14 —	...	...	8 8	25 —	25 —	
...	Western—	
...	14 12	...	...	...	8 —	...	Bikaner	
...	10 6	...	...	...	...	...	Jaisalmer	
...	13 12	...	...	...	8 12	...	Jodhpur	
...	16 5½	Central India--	
...	14 8	14 8	20 —	19 —	8 —	18 —	Indore	
...	14 8	14 8	...	...	9 4	22 —	Nimach	
...	Gwalior	
...	Punjab—	
...	18 8	18 8	...	...	...	25 —	Southern—	
...	15 4	16 4	17 8	20 —	...	24 —	Hissar	
...	...	12 —	12 8	14 —	14 8	15 8	16 —	10 —	22 —	Ferozpur	
...	14 —	15 —	14 4	16 8	...	22 —	Central—	
...	18 12	14 8	15 12	16 —	...	25 —	Lahore	
...	13 8	14 8	13 8	16 8	9 —	26 —	Gujranwala	
...	9 —	26 —	Gujrat	
...	28 —	26 —	Jhelam	

RETAIL PRICES FOR THE SECOND HALF OF JANUARY 1913—continued

DISTRICTS	WHEAT		BARLEY		RICE				JAWAR OR CHOLUM (<i>Andropogon sorghum</i>)		BAJRA OR CUMBU (<i>Pennisetum typhoideum</i>)		
	Half-month of report	Previous half-month	Best sort		Common		Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
			Half-month of report	Previous half-month	Half-month of report	Previous half-month							
Punjab—continued													
<i>South-eastern—</i>													
Gurgáon	11 8	11 12	15 8	16 —	...	5 8	5 8	16 —	16 —	14 8	15 —		
Delhi	10 8	11 —	15 —	15 8	3 —	3 —	6 —	6 —	17 —	14 —	14 8		
Rohtak	11 8	12 —	15 8	15 8	...	...	9 —	9 —	17 —	17 —	15 8	15 8
Karnál	10 12	12 4	16 —	16 —	...	...	7 —	7 —	20 —	22 —	13 —	14 8
<i>Submontane—</i>													
Ambala	11 4	11 4	16 8	16 8	...	...	8 8	8 8	20 8	20 8	14 8	14 8
Ludhiana	11 —	12 —	15 —	15 —	...	...	7 —	7 8	...	17 4	12 12	13 —
Jullundur	12 —	13 4	16 —	17 —	...	...	7 —	7 —	17 —	17 —	12 —	12 —
Hoshiápur	11 4	13 —	14 —	15 —	...	...	9 —	10 —	14 —	15 —	10 —	10 —
Gurdáspur	12 —	13 —	15 —	16 —	...	...	7 8	7 12	16 —	16 8	13 —	13 —
Amritsar	12 —	12 8	14 —	15 —	...	...	9 —	9 —	...	...	13 —	13 —
Sialkot	12 —	12 —	17 —	16 —	...	...	9 —	9 —	...	...	...	13 —
<i>Hills—</i>													
Simla	9 —	10 —	13 4	15 —	...	...	6 12	6 —	14 —	14 —	10 8	10 —
Kángra	12 —	12 —	19 —	19 —	...	...	10 —	10 —	...	...	...	...
<i>Northern—</i>													
Ráwalpindi	10 —	10 8	14 8	15 —	...	...	7 —	7 —	14 —	14 8	11 12	12 —
Attock	10 —	10 12	16 —	16 8	...	...	6 8	7 —	...	...	13 —	...
<i>Western—</i>													
Sháhpur	11 —	12 —	...	16 —	...	...	7 —	7 —	12 —	...	13 —	13 —
Jhang	11 8	12 —	14 8	14 8	...	...	9 —	9 —	14 —	14 —	13 —	13 —
Lyalipur	11 2	11 12	16 —	16 —	...	...	7 8	7 8	...	...	...	...
Multan	10 12	10 12	13 12	13 12	...	...	7 8	7 8	15 —	13 12	12 8	12 4
Montgomery	10 9	11 5	13 —	14 —	...	...	6 8	6 8	14 —	14 —	12 —	12 —
Muzaffargarh	11 4	11 4	14 —	14 —	...	...	6 —	6 —	14 8	15 8	12 —	12 —
Dera Ghazi Khan	10 —	10 —	12 8	12 8	...	...	6 4	7 14	13 12	13 12	12 3	12 3
N.W. F. Province—													
Hazára	8 14	9 4	15 —	15 8	3 6	3 6	7 6	7 12	...	...	10 12	10 12
Pesháwar	9 2	10 —	16 —	16 —	5 3	5 3	6 3	6 3	12 —	15 —	12 —	13 —	
Kohát	9 14	10 8	15 12	16 15	4 8	4 8	9 4	9 4	12 12	15 5	12 2	12 12	
Bannu	11 9	11 14	15 2	16 4	3 7	3 7	8 2	8 2	16 4	17 8	11 11	12 3	
Dera Ismael Khan	10 5	10 10	14 —	13 12	3 8	3 8	6 6	6 6	17 8	17 8	14 —	14 —	
Tochi	12 —	12 8	16 —	16 —	...	...	8 —	9 —	...	...	...	...
Kurram	10 —	10 8	18 —	21 —	9 —	9 8	...	...	...	...	...	...
Malakand	10 8	11 8	16 8	17 —	4 —	4 —	5 8	5 8	13 8	14 8	...	...
Wano	9 3	9 4	11 9	11 5	3 —	3 —	...	...	...	...	...	...
Sind and Baluchistan—													
Karáchi	9 —	9 —	...	...	6 —	6 —	7 —	7 —	11 —	11 —	10 8	19 8
Hyderabad	8 8	9 —	...	...	8 —	6 8	8 8	8 —	11 —	11 —	11 —	11 —
Thar and Parkár (Mirpur Khas)	9 —	9 —	...	...	6 —	6 —	7 —	7 —	11 8	11 8	11 —	11 —
Shikárpur	10 8	10 8	...	...	6 —	6 —	6 8	6 8	11 —	10 8	13 —	13 —
Upper Sind Frontier	9 8	9 12	...	...	6 —	6 —	7 —	7 —	13 —	14 —	13 —	14 —
Quetta	{ 9 3 ₁ to 10 —	{ 9 4 10 13	10 11	3 4	3 4	6 13	6 13	11 1	11 1	8 14	8 14		
Bombay—													
<i>Konkan—</i>													
Karwar	6 13	6 13	...	...	6 —	6 —	7 6	7 6	9 10	9 4	9 4	9 4
Ratnágiri	6 12	6 12	...	...	7 4	7 4	7 13	7 13	9 2	9 2	10 10	10 10
Alibág	7 6	7 6	...	...	7 6	7 6	8 2	8 2	...	9 8	8 9	
Bombay	7 2	7 2	...	...	5 12	5 12	7 13	7 13	9 13	9 13	10 10	10 10
Thanna	9 —	8 9	...	...	6 15	6 15	7 5	7 5	10 3	9 6	9 14	9 14
<i>Deccan and Karnátkat—</i>													
Dharwar	7 8	7 8	...	...	8 1	7 14	8 13	8 13	13 11	13 11	10 10	10 3
Belgaum	7 13	7 13	...	...	7 15	7 15	8 8	8 8	11 9	12 1	12 2	11 6
Satara	7 1	7 1	...	...	6 4	5 14	7 2	6 12	9 9	9 9	10 —	9 10
Sholapur	8 7	8 7	...	...	6 7	6 7	7 8	7 8	12 —	12 —	12 —	12 —
Bijapur	7 2	7 2	...	...	5 10	5 10	7 1	6 9	11 6	11 6	11 12	11 12
Poona	7 8	6 14	...	...	5 2	5 12	5 12	6 6	10 13	10 13	10 13	10 13
<i>Khandesh and N.E.</i>													
<i>Deccan—</i>													
Ahmadnagar	9 9	9 9	...	...	5 14	5 14	6 10	6 10	11 —	11 —	10 8	10 8
Násik	9 3	9 3	...	...	6 —	6 —	7 7	7 7	...	...	11 11	10 15
Dhulia	8 —	8 —	...	...	6 3	6 3	6 6	6 6	12 4	12 4	10 3	10 3
Jalgaon	9 7	9 4	...	...	6 —	6 —	6 9	6 9	13 1	12 9	12 10	11 8
<i>Gujarat—</i>													
Surat	9 11	9 11	...	...	6 —	5 9	8 5	7 14	10 7	9 4	10 10	9 11
Broach	8 —	8 —	...	...	5 8	5 8	7 —	7 —	11 8	10 8	11 —	10 8
Kaira	7 8	7 8	...	...	4 8	4 8	5 8	5 8	13 8	13 8	12 —	12 —
Baroda	8 8	8 8	...	...	6 —	6 —	6 8	6 8	10 —	10 —	10 —	10 —
Ahmadabad	10 —	9 8	...	...	5 8	5 8	8 —	8 —	12 —	12 —	12 —	12 —
Godhra	9 —	9 —	...	...	6 —	6 —	7 8	7 8	...	...	11 8	11 —
Disa	8 8	8 12	...	...	5 4	5 4	5 8	5 8	15 —	15 —	14 —	13 —
<i>Kathiawar—</i>													
Rajkot	8 12	8 12	...	...	4 8	4 8	5 8	5 8	13 —	13 —	10 4	10 4
Central Provinces—													
<i>Western—</i>													
Nimar	10 8	10 8	...	...	5 —	5 —	7 9	7 9	12 —	12 —	...	...
Hoshangábad	12 —	12 —	...	...	4 12	4 12	7 1	7 1	13 1	14 14	...	...
Betul	12 1	12 —	...	...	...	...	7 3	7 3	12 14	12 14	...	...
Chhindwara	12 11	12 11	...	...	6 11	6 11	10 8	10 8	15 3	15 3	...	...
Nagpur	11 7	11 8	...	...	5 3	5 3	9 2	9 2	12 11	12 11	...	...
Wardha	10 11	10 11	...	...	5 2	5 2	9 1	9 1	14 12	14 12	...	...

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

MARUA, OR BAGI (<i>Eleusine coracana</i>)		KANGNI OR KAKUN, ITALIAN MILLET (<i>Selaria italica</i>)		GEAM, CHENNA, CHOLA, KADALAY, OR SUNAGA (<i>Cicer arietinum</i>)		MAIZE (<i>Zea Mays</i>)		ARHAR DAL		SALT		DISTRICTS	
Half-month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	DISTRICTS	
23 —	23 —	15 8	15 8	15 8	15 8	19 —	19 8	11 —	*11 —	27 —	27 —	Punjab—continued	
..	..	8 8	9 —	15 4	16 4	18 —	20 —	..	..	25 —	25 8	South-eastern—	
..	..	8 —	8 —	15 8	16 —	16 8	21 —	..	..	25 —	25 —	Gurgaon	
..	18 8	14 —	15 —	17 4	..	..	23 —	23 —	Jullundur	
..	..	8 —	8 —	13 8	14 —	15 —	16 —	..	..	24 —	24 —	Hoshiarpur	
..	..	12 —	11 8	14 8	15 —	16 8	18 —	10 —	10 —	25 8	26 8	Gurdaspur	
..	14 —	14 8	16 —	16 —	..	..	26 —	26 —	Amritsar	
..	Sialkot	
..	12 —	12 —	16 —	16 —	7 —	9 8	17 —	17 —	Hills—	
..	12 —	12 —	15 8	15 8	8 —	8 —	16 —	16 —	Simla	
..	..	13 —	13 —	13 12	14 4	14 —	15 12	..	..	27 —	27 —	Kangra	
..	13 —	13 —	13 4	14 8	7 12	8 —	26 —	26 —	Northern—	
17 —	17 —	..	..	13 8	14 —	14 —	14 —	..	..	22 —	22 —	Rawalpindi	
..	..	11 —	11 —	14 —	14 4	16 —	16 —	..	..	21 —	21 —	Attock	
..	14 —	14 4	17 —	16 8	..	..	24 —	24 —	Western—	
..	14 2	14 2	14 —	15 —	8 —	8 —	25 8	25 —	Shahpur	
..	13 4	13 4	12 —	12 —	..	..	22 —	22 —	Jhang	
..	12 3	11 9	..	..	7 —	..	21 —	21 —	Layallpur	
..	22 8	22 8	Multan	
..	Montgomery	
..	Muzaffargarh	
..	Dera Ghazi Khan	
..	N.W. F. Province—	
..	11 4	11 8	11 8	11 12	..	..	20 —	20 —	Hazara	
..	..	11 —	11 —	13 —	13 —	13 —	14 —	11 —	10 —	25 —	25 —	Peshawar	
..	12 14	12 12	12 2	13 6	..	..	25 8	25 8	Kohat	
..	12 5	12 5	15 —	15 15	..	..	31 14	31 4	Bannu	
..	12 13	12 13	14 —	18 2	..	..	27 —	27 —	Dera Ismael Khan	
..	15 —	16 —	..	..	23 —	20 —	Tochi	
..	9 —	9 8	13 —	15 8	..	..	19 —	19 —	Kurram	
..	12 —	12 —	..	..	8 —	8 —	18 —	18 —	Malakand	
..	Wano	
..	Sind and Baluchistan—	
..	13 —	13 —	..	..	8 —	8 —	26 8	26 8	Karachi	
..	11 8	11 8	..	..	9 —	8 8	28 —	23 —	Hyderabad	
..	20 —	20 —	Thar and Párkar	
..	8 —	8 —	..	..	..	..	22 —	22 —	(Mirpur Khas)	
..	12 —	12 —	..	..	9 —	9 —	16 —	16 —	Shikarpur	
..	12 —	12 —	..	..	9 —	9 —	..	..	Upper Sind Frontier	
..	Quetta	
..	Bombay—	
..	Konkan—	
..	10 7	10 7	..	..	7 10	7 10	20 10	20 10	Karwar	
..	11 —	11 —	..	..	8 2	8 2	22 2	22 2	Ratnagiri	
..	9 —	9 —	..	..	8 5	8 5	23 12	23 12	Alibag	
..	10 10	10 10	..	..	8 15	8 15	18 14	18 14	Bombay	
..	11 2	11 2	..	..	8 10	8 10	23 2	23 2	Thanna	
..	10 1	9 2	..	..	8 3	8 3	19 8	19 8	Deccan and Karnatak—	
..	10 14	10 6	..	..	7 13	7 13	21 12	21 12	Dharwar	
..	13 3	10 —	..	..	8 3	8 3	19 —	19 —	Belgaum	
..	13 2	13 2	..	..	8 3	8 10	18 —	18 —	Satara	
..	10 14	10 14	..	..	7 14	7 14	20 8	20 8	Sholapur	
..	13 5	13 5	..	..	7 8	7 8	18 12	18 12	Bijapur	
..	Poona	
..	Khandesh and N.-E.	
..	Ahmadnagar	
..	Násik	
..	Dhulia	
..	Jalgaon	
..	Gujarat—	
..	Surat	
..	Broach	
..	Kaira	
..	Baroda	
..	Ahmadabad	
..	Godhra	
..	Disa	
..	Kathiawar—	
..	Rajkot	
..	Central Provinces—	
..	Western—	
..	Nimar	
..	Hoshangabad	
..	Betul	
..	Chhindwara	
..	Nagpur	
..	Wardha	

RETAIL PRICES FOR THE SECOND HALF OF JANUARY 1913—concluded

DISTRICTS	WHEAT		BARLEY		RICE				JAWAR OR CHOLUM (<i>Andropogon sorghum</i>)		BAJRA OR CUMBU (<i>Pennisetum typhoideum</i>)	
	Half-month of report	Previous half month	Half-month of report	Previous half month	Best sort		Common		Half-month of report	Previous half-month	Half-month of report	Previous half-month
					Half-month of report	Previous half-month	Half-month of report	Previous half-month				
Central Provinces— <i>continued</i>												
<i>Central—</i>												
Narsinghpur . . .	10 5	10 5	...	...	4 13	4 13	8 —	8 —	14 4	14 4	...	...
Sangor . . .	11 8	11 8	...	...	6 —	6 —	7 2	7 2	15 1	14 4	...	...
Damoh . . .	11 15	11 15	...	...	6 9	6 9	7 12	7 12	15 11	17 6	...	...
Jubbulpore . . .	10 8	10 8	...	...	6 —	5 8	10 8	10 8	14 —	14 —	...	...
Mandla . . .	11 1	11 1	...	...	7 2	7 2	10 4	10 4	...	...	...	...
Seoni . . .	11 5	12 —	...	...	7 2	7 2	10 2	10 2	10 12	12 —	12 13	...
Balaghát . . .	8 15	8 15	...	...	5 13	5 13	10 7	10 7	...	...	...	...
Bhandara . . .	10 4	10 4	...	...	...	...	8 12	8 —	...	...	...	...
Chanda . . .	10 —	10 —	...	...	6 11	6 11	7 4	7 4	13 5	13 5	...	...
<i>Eastern—</i>												
Bilaspur . . .	11 11	11 11	...	...	...	...	12 13	12 13	...	...	...	...
Raipur . . .	11 4	11 4	...	...	7 8	7 8	10 8	10 8	...	...	...	...
Drug . . .	13 13	13 13	...	...	9 15	10 —	10 13	11 1	...	...	...	...
Berar—												
Buldana . . .	8 12	8 12	...	...	5 —	5 —	7 4	6 12	12 11	12 11	...	...
Akola . . .	9 9	9 9	...	...	5 13	5 13	9 —	9 —	16 —	16 —	...	...
Amrāoti . . .	10 8	10 8	...	...	6 8	6 8	8 11	8 11	16 —	16 —	...	...
Yeotmal . . .	9 —	9 —	...	...	4 —	4 —	8 —	8 —	16 —	16 —	...	...
Hyderabad—												
Secunderabad . . .	6 2	6 2	9 6	9 6	3 8	3 8	6 2	6 6	11 1	11 —	11 10	11 14
Madras—												
<i>Malabar Coast—</i>												
Malabar . . .	...	...	...	...	...	...	7 14	7 14	...	...	...	...
S. Canara . . .	...	...	...	...	...	...	8 1	7 7	...	...	...	...
<i>South, Central—</i>												
Coimbatore . . .	...	...	...	...	...	...	6 10	6 10	12 3	12 3	13 11	13 11
Nilgiris . . .	...	...	...	...	...	...	6 3	6 3	...	...	8 4	8 4
Salem . . .	...	...	...	...	...	...	5 6	5 6	9 13	9 13	8 4	8 4
<i>Central—</i>												
Bellary . . .	...	...	...	...	...	...	6 8	5 15	14 4	12 12	...	...
Anantapur . . .	...	...	...	...	...	...	6 1	6 1	14 1	14 13	11 15	13 13
Cuddapah . . .	...	...	...	...	...	...	6 3	6 8	12 6	13 4	...	...
Karnul . . .	...	...	...	...	...	...	6 10	6 10	12 3	12 3	...	...
<i>East Coast, north—</i>												
Ganjam . . .	...	...	...	...	...	...	6 10	6 10	...	...	13 15	13 15
Vizagapatam . . .	...	...	...	...	...	...	6 12	6 12	...	...	...	...
Godavari . . .	...	...	...	...	...	...	7 9	7 9	12 4	11 4	...	...
<i>East Coast, central—</i>												
Kistna . . .	...	...	...	...	...	...	9 9	9 8	11 9	10 7	...	...
Guntur . . .	...	...	...	...	...	...	7 2	7 2	12 —	12 —	11 —	11 —
Nellore . . .	...	...	...	...	...	...	8 4	8 4	14 1	13 —	14 —	12 8
<i>East Coast, south—</i>												
Madras . . .	...	...	...	...	...	...	6 12	6 12	...	...	...	...
Chingleput . . .	...	...	...	...	...	...	7 5	7 5	...	...	...	...
N. Arcot . . .	...	...	...	...	...	...	7 —	6 18	...	...	9 9	9 9
S. Arcot . . .	...	...	...	...	...	...	6 10	6 10	...	...	9 9	9 9
Tanjore . . .	...	...	...	...	...	...	7 7	7 7	...	...	10 15	10 15
Trichinopoly . . .	...	...	...	...	...	...	6 10	6 3	11 —	10 3	10 15	11 10
<i>Southern—</i>												
Tinnevelly . . .	...	...	...	...	...	...	7 2	7 —	11 6	11 —	10 11	8 9
Madura . . .	...	...	...	...	...	...	6 10	6 10	10 3	10 3	8 9	8 9
Mysore—												
Mysore . . .	6 8	5 12	5 8	5 —	5 8	5 —	7 4	7 4	14 —	14 —	...	...
Bangalore . . .	6 —	6 —	5 4	5 4	5 —	5 —	5 8	5 8	...	...	...	...
Coorg—												
Coorg . . .	6 —	6 —	6 —	6 —	7 8	7 12	9 8	9 8	...	...	...	...
Aden . . .	7 —	7 7	...	...	5 1	5 1	5 9	5 9	10 3	9 5	8 15	8 10

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

MARUA OR RAGI (<i>Eleusine coracana</i>)		KANGNI OR KAKUN, ITALIAN MILLET (<i>Setaria italica</i>)		GRAM, CHENNA, CHOLA, KADALAY, OR SUNAGA (<i>Zea Mays</i>)		MAIZE (<i>Cicer arietinum</i>)		ARHAR DÁL		SALT		DISTRICTS
		Half-month of report	Pre- vious half- month	Half-month of report	Pre- vious half- month	Half-month of report	Pre- vious half- month	Half-month of report	Pre- vious half- month	Half-month of report	Pre- vious half- month	
...	...	...	...	16 —	16 —	...	...	12 —	12 —	16 —	16 —	Central Provinces— Central—
...	...	...	...	15 1	14 4	...	...	10 11	10 11	18 5	18 5	Narsinghpur
...	...	...	...	14 11	16 11	...	...	8 —	8 —	16 —	16 —	Saugar
...	...	...	...	14 8	14 —	...	...	10 —	10 —	17 —	17 —	Damoh
...	...	...	...	14 7	14 7	...	...	10 —	10 —	14 —	14 —	Jubbulpore
...	...	...	...	12 —	12 —	...	...	8 —	8 —	16 —	16 —	Mandla
...	...	...	...	10 11	10 11	...	...	8 14	8 14	16 9	16 10	Seoni
...	...	...	...	11 —	11 —	...	...	9 4	9 4	16 13	15 4	Bálághát
...	...	...	...	11 7	11 7	...	...	11 7	11 7	16 —	16 —	Bhandára
...	...	...	...	...	...	...	...	...	...	...	...	Chánda
...	...	...	...	11 11	11 11	...	...	10 11	9 14	12 13	12 13	Eastern—
...	...	...	...	12 —	12 —	...	...	11 4	11 4	16 —	18 —	Biláspur
...	...	...	...	11 —	12 —	...	...	9 —	9 —	15 4	15 4	Raipur
...	...	...	...	...	...	...	...	...	...	...	...	Durg
...	...	...	...	11 15	11 15	...	...	8 6	8 6	16 —	16 —	Berar—
...	...	...	...	13 4	13 4	...	...	8 9	8 9	17 2	17 2	Buldána
...	...	...	...	15 —	15 —	...	...	11 4	11 4	17 2	17 2	Akola
...	...	...	...	11 10	11 10	...	...	11 10	11 10	16 —	16 —	Amráoti
...	...	...	...	...	...	...	...	...	...	...	...	Yeotmal
11 10	11 9	...	...	10 6	10 7	...	...	11 10	11 11	14 —	14 —	Hyderabad— Secunderabad
...	...	...	...	...	...	...	...	...	...	...	...	Madras—
...	...	...	...	...	...	...	...	...	...	19 8	19 6	Malabar Coast
...	...	...	...	...	...	...	...	...	...	20 13	20 4	Malabar
13 5	13 5	...	...	...	...	...	...	...	...	19 8	19 8	S. Canara
11 13	11 13	...	...	...	...	...	...	...	...	16 —	16 —	South, central—
15 8	13 9	...	...	...	...	...	...	...	...	15 12	16 15	Coimbatore
13 14	14 14	...	...	...	...	...	...	...	...	...	...	Nilgiris
13 8	14 1	...	...	...	...	...	...	...	...	...	...	Salem
...	...	...	...	...	...	...	...	...	...	...	...	Central—
15 5	16 5	...	...	...	...	...	...	...	...	17 7	17 7	Bellary
13 10	14 2	...	...	...	...	...	...	...	...	19 15	19 15	Anantapur
12 10	12 10	...	...	...	...	...	...	...	...	21 7	21 7	Cuddapah
...	...	...	...	...	...	...	...	...	...	16 1	16 1	Karnul
...	...	...	...	...	...	...	...	...	...	...	...	East Coast, north—
16 5	16 5	...	...	...	...	...	...	...	...	20 9	19 14	Ganjam
13 10	14 2	...	...	...	...	...	...	...	...	20 —	20 —	Vizagapatam
12 10	12 10	...	...	...	...	...	...	...	...	24 —	24 —	Godavari
...	...	...	...	...	...	...	...	...	...	...	...	East Coast, central—
14 5	13 12	...	...	...	...	...	...	...	...	27 —	27 —	Kistna
10 13	10 13	...	...	...	...	...	...	...	...	24 —	24 —	Guntur
13 14	13 14	...	...	...	...	...	...	...	...	26 3	26 3	Nellore
...	...	...	...	...	...	...	...	...	...	...	...	East Coast, south—
11 13	11 13	...	...	...	...	...	...	...	...	27 12	28 5	Madras
11 5	11 5	...	...	...	...	...	...	...	...	26 —	26 —	Chingleput
12 9	12 9	...	...	...	...	...	...	...	...	23 2	23 2	N. Arcot
11 13	9 10	...	...	...	...	...	...	...	...	23 1	23 1	S. Arcot
12 9	12 9	...	...	...	...	...	...	...	...	22 2	23 7	Tanjore
13 5	13 5	...	...	...	...	...	...	...	...	22 1	22 1	Trichinopoly
13 3	11 13	...	...	...	...	...	...	...	...	27 —	27 —	Southern—
11 2	11 2	...	...	...	...	...	...	...	...	23 13	23 13	Tinnevelly
14 —	14 —	...	...	9 8	8 8	...	...	7 8	7 —	17 8	17 8	Madura
14 —	13 —	...	...	8 —	7 —	...	...	6 8	6 8	17 4	17 4	Mysore—
...	...	...	...	10 3	10 11	...	...	9 5	9 5	32 —	32 —	Bangalore
...	...	...	...	...	...	...	...	...	...	...	...	Coorg—
16 8	17 —	...	...	16 8	16 8	...	...	7 —	7 —	18 —	18 —	Coorg
...	...	...	...	10 3	10 11	...	...	9 5	9 5	32 —	32 —	Aden

FREDERICK NOËL-PATON,

Director-General of Commercial Intelligence

R. E. ENTHOVEN,

Secretary to the Government of India

Statement showing the number of persons on relief works and in receipt of gratuitous relief in the Districts of British Provinces and in Native States affected by famine or scarcity in India.

For the week ending 15th February 1913.

No.	Name of district or State.	AREA UNDER FAMINE RELIEF.							TRACTS UNDER OBSERVATION AND TEST.	
		Area affected in square miles.	Estimated population of area in column 3.	Number of persons employed on relief works.	NUMBER OF PERSONS ON GRATUITOUS AND SPECIAL RELIEF.			Grand total on relief.	Number of persons on test works.	Number of persons in receipt of gratuitous relief.
1	2	3	4	5	6	7	8	9	10	11
<i>Districts.</i>										
1	Ahmednagar	4,531	672,000	.....	.....	16,406	16,406	16,406	.....	.....
2	Poona .	(Not given)	.	.....	.....	.....	.....	.....	.....	256
3	Sholapur .	.....	.....	.....	.....	.....	.....	.....	.....	975
	Total Bombay	4,531	672,000	.....	.....	16,406	16,406	16,406	.....	1,231
<i>Native States.</i>										
1	Mirzapur	(Not given)	...	.....	.....	.....	.....	.....	2,194	.....
	Total United Provinces.	.....	.....	.....	.....	.....	.....	.....	5,505	2,512

E. D. MACLAGAN,
Secretary to the Government of India.

GOVERNMENT OF INDIA.
DEPARTMENT OF EDUCATION.

SANITARY PLAQUE.

Delhi, the 27th February 1913.

The following preliminary statement of plague seizures and deaths reported in India during the week ending the 22nd February 1913 is published for general information:—

Presidency or Provinces	Division	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.		Plague deaths.	
			Imported	Native	Imported	Native
BOMBAY PRESIDENCY AND SIND	Southern	Panvel Port . . . . .	...	...	...	...
		Alibag "	6	4		
		Kolaba District	22	22		
		Vengurla Port	2	2		
		Ratnagiri District . . . . .	...	...
		Belgaum "	38	31		
		Hubli Town	22	20		
		Dharwar District	37	32		
		Kanara " . . . . .	...	...
		Bijapur "	56	71		
	Sind	Bijapur Agency . . . . .	...	...
		Savantvadi State . . . . .	...	...
MADRAS PRESIDENCY	Political Charges	Karachi Town and Port . . . . .	...	...
		Karachi District . . . . .	...	...
		Sukkur " . . . . .	...	...
		Larkana " . . . . .	...	...
		Baroda State	21	12		
		Cutch "	17	14		
		Porbandar Port . . . . .	...	...
		Kathiawar Agency	3	5		
		Kolhapur and Southern Maratha Country	77	71		
		Satara Agency . . . . .	...	...
		Savanur State . . . . .	...	...
		Sholapur Agency . . . . .	...	...
... ... ... ... ... ... ... ... ... ... ... ...	...	Akalkot State . . . . .	...	...
		Janjira "	7	6		
		Murud Port . . . . .	...	...
		TOTAL	477	410		
		Anantapur District	19	20		
		North Arcot "	48 (c)	23 (c)		
		Bellary Town . . . . .	...	...
		Bellary Cantonment . . . . .	...	...
		Bellary District	18	17		
		Mangalore Town and Port	4	2		
		South Canara District . . . . .	...	9		
		Chittoor District	1 (a)	1 (a)		
... ... ... ... ... ... ... ... ... ... ...	...	Coimbatore Town . . . . .	...	...
		Coimbatore District	80 (b)	51 (a)		
		Cuddapah "	10	6		
		Ganjam " . . . . .	...	...
		Godavari "	1 (a)	1 (a)		
		The Nilgiris " . . . . .	...	...
		Malabar "	1 (a)	2 (b)		
		Salem "	3	2		
		TOTAL	185	134		
		(a) One imported.— (b) Two imported.— (c) Three imported.				

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
BENGAL	Burdwan	Burdwan District . . . . .	...	...
		Bankura . . . . .	...	...
		Hooghly District	1	1
		Howrah Town . . . . .	...	...
		Howrah District . . . . .	...	...
	Presidency	24-Parganahs . . . . .	...	...
		Calcutta	10	10
	Dacca	Dacca Town . . . . .	...	...
		Dacca District . . . . .	...	...
		Mymensingh District . . . . .	...	...
		Faridpur District . . . . .	...	...
BIHAR AND ORISSA	Chittagong	Noakhali District . . . . .	...	...
	Rajshahi	Jalpaiguri District . . . . .	...	...
		Pabna District . . . . .	...	...
	Patna		TOTAL	11
		Patna Town . . . . .	...	...
		Patna District . . . . .	...	...
		Gaya Town . . . . .	...	...
	Tirhoot	Shahabad District . . . . .	...	...
		Saran District . . . . .	...	...
		Muzaffarpur District . . . . .	...	...
UNITED PROVINCES	Bhagalpur	Darbhanga District . . . . .	...	...
		Monghyr Town . . . . .	...	...
		Monghyr District . . . . .	...	...
		Bhagalpur Town . . . . .	...	...
		Bhagalpur District . . . . .	...	...
		Champaran " . . . . .	...	...
	Meerut	Sonthal Parganas . . . . .	...	...
			TOTAL	* * *
		Shaharanpur City	2	...
		Shaharanpur District	4	8
AGRA	Meerut	Muzaffarnagar "	88	88
		Meerut City	33	32
		Meerut District	94	94
	Agra	Bulandshahr District	10	5
		Muttra District	18	14
		Mainpuri "	6	6
		Etah "	23	20

The following correction should be made in the return for the week ending 15th February 1913 :—

Shahabad district read 157 cases 292 deaths for nil.

Shaharanpur district read 14 cases 13 deaths for nil.

* Figures not yet received.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants and Ports.	Plague seizures.	Plague deaths.
UNITED PROVINCES	Rohilkhand	Bareilly City	67	47
		Bareilly District	48	46
		Bijnor "	4	4
		Budaun " . . . . .	...	...
		Moradabad City . . . . .	...	...
		Moradabad District	14	16
		Shahjahanpur City	16	11
		Shahjahanpur District	8	5
		Pilibhit "	3	3
		Furrukhabad City . . . . .	...	...
	Allahabad	Furrukhabad District	82	78
		Etawah "	34	27
		Cawnpore City	10	10
		Cawnpore District	54	51
		Fatehpur "	58	40
		Allahabad City	3	3
		Allahabad District	83	79
		Jhansi City . . . . .	...	...
		Jhansi District	8	6
		Jalaun "	43	42
Benares	Benares	Benares "	5	4
		Mirzapur City	25	18
		Mirzapur District	13	12
		Jaunpur "	80	80
		Ghazipur "	274	234
		Ballia "	271	344
		Gorakhpur District	710	485
		Basti "	182	125
		Azamgarh "	613	507
		Naini Tal District	10	12
Kumaun	Kumaun	Garhwal " . . . . .	...	...
		Lucknow City	32	32
		Lucknow District	129	129
		Unao "	305	279
		Rae Bareli "	149	119
		Sitapur " . . . . .	...	...
		Hardoi "	90	67
		Kheri "	25	22
		Fyzabad City	18	16
		Fyzabad District	108	81
Fyzabad	Fyzabad	Gonda "	53	37
		Bahraich "	90	83
		Sultanpur "	62	59
		Partabgarh District	4	2
		Bara Banki "	237	200
		TOTAL	4,298	3,632
		Hissar District	7	3
		Gurgaon "	97	90
		Rohtak "	65	47
		Karnal "	143	143
PUNJAB.	Ambala	Ambala " . . . . .	...	...

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.	
PUNJAB	Jullundur	Hoshiarpur District	23	23	
		Jullundur "	18	14	
		Ludhiana "	4	1	
	Lahore	Amritsar City	1	1	
		Amritsar District	12	5	
		Gurdaspur "	5	3	
		Sialkot "	13	13	
	Rawalpindi	Gujranwalla "	16	9	
		Shahpur District . . . . .	...	...
		Jhelum "	14	9	
BURMA	Multan	Rawalpindi District . . . . .	...	...
		Montgomery District . . . . .	...	...
		Muzaffargarh " . . . . .	...	...
		Patiala State	28	28	
		Jind State	23	17	
	Irrawaddy	Kalsia State . . . . .	...	...
		Rangoon Town	34	36	
		Insein District	8	7	
		Tharrawaddy District	3	3	
		Pegu District	15	...	
Tenasserim	Prome	Prome "	35	31	
		Bassein Town	10	11	
		Bassein District	6	5	
		Henzada	2	2	
		Myaungmya District	11	11	
	Magwe	Maubin "	23	25	
		Pyapon "	30	25	
		Toungoo District	30	28	
		Thaton "	20	20	
		Moulmein Town	17	17	
Mandalay	Thayetmyo District	2	2		
	Bhamo	Mandalay Town . . . . .	...	...
		Bhamo District	3	6	
		Katha " . . . . .	...	...
Meiktila	Yamethin	Yamethin District . . . . .	...	...
		Kyaukse " . . . . .	...	...
TOTAL			469	406	
TOTAL			254	229	

The following corrections should be made in the return for the week ending 15th February 1913:—

Pyapon district read 15 cases 14 deaths for nil.
 Bassein " 9 " for 8 cases.
 Thaton " " 3 " 1 case.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
CENTRAL PROVINCES	Nagpur	Nagpur Town . . . . .	...	...
		Nagpur District	3	4
		Bhandara Town	2	4
		Bhandara District	4	3
	Jubbulpore	Jubbulpore District	11	10
	Chattisgarh	Raipur Town . . . . .	...	...
		Raipur District . . . . .	...	...
	Berar	Yeotmal District	6	1
		TOTAL	26	22
COORG	...	Coorg . . . . .	...	...
			TOTAL . . . . .	...
MYSORE STATE	...	Bangalore Civil and Military Station	25	24
		Bangalore City	9	12
		Bangalore District	21	21
		Mysore City . . . . .	...	...
		Mysore District	19	11
		Hassan "	10	9
		Kadur "	5	5
		Kolar "	5	4
		Kolar Gold Fields	15	12
		Tumkur District	1	5
		Shimoga "	1	3
		Chitaldroog" . . . . .	...	...
		TOTAL	111	106
HYDERABAD STATE	...	Usmanabad District	3	1
		Raichur "	21	15
		Aurangabad "	24	6
		Nizamabad "	5	9
		Gulbargah "	14	13
		Bidar "	2	1
		Parbhani " . . . . .	...	...
		Atrafibaldah " Sarf-i-khas	2	1
		Nander " . . . . .	...	1
		Hyderabad City and suburbs . . . . .	...	...
		Bir District . . . . .	...	...
		Adilabad District . . . . .	...	...
		Medak "	18	17
		Nalgondah "	2	1
		Warangal "	2	2
		Karimnagar District . . . . .	...	...
		Mahbubnagar "	11	11
		TOTAL	104 (a)	78 (a)

(a) From the 10th to the 16th February 1913.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
CENTRAL INDIA	...	Nowgong . . . . .	...	...
		Indore City . . . . .	...	...
		Indore State . . . . .	...	...
		Indore Residency Bazars . . . . .	...	...
		Ujjain City . . . . .	...	...
		Ujjain District . . . . .	...	...
		Gwalior State . . . . .	...	...
		Datia . . . . .	...	...
		Rutlam . . . . .	...	...
		Mhow Cantonment . . . . .	...	...
		Dewas (Senior Branch) Town . . . . .	...	...
		Dewas State (Senior Branch) . . . . .	...	...
		Dewas State (Junior Branch) . . . . .	...	...
		Neemuch Cantonment . . . . .	...	...
		Piploda State . . . . .	...	...
		Jaora . . . . .	...	...
		Dhar . . . . .	...	...
		Bagli . . . . .	...	...
		Sailana . . . . .	...	...
		Jhabua . . . . .	...	...
		Manpur . . . . .	...	...
		Malwa State . . . . .	...	...
		Malwa Prant of Gwalior . . . . .	...	...
		Kurwai State . . . . .	...	...
		Rajgarh . . . . .	...	...
		Sehore Agency Limits . . . . .	...	...
		Sehore Cantonment . . . . .	...	...
		Bhopal City . . . . .	...	...
		Bhopal State . . . . .	...	...
		Rewa . . . . .	...	...
		Nagode . . . . .	...	...
		Maihar . . . . .	...	...
		Barwani . . . . .	...	...
		Morar Cantonment . . . . .	...	...
		Sitamar State . . . . .	...	...
		Sohawal . . . . .	...	...
		Narsingarh . . . . .	...	...
		Orahha . . . . .	...	...
		TOTAL . . . . .	...	...
RAJPU- TANA AND AJMER- MEER- WARA	...	Chitor . . . . .	...	...
		Udaipur City . . . . .	...	...
		Jodhpur City . . . . .	...	...
		Marwar (Jodhpur) State . . . . .	...	...
		Jaipur City	41	41
		Jaipur State	7	2
		Dholpur City . . . . .	...	...

Presidency or Province,	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.	
RAJPU-TANA AND AJMER-MER-WARA	...	Tonk State . . . . .	...	...
		Tonk Pargana Nimbahera . . . . .	...	...
		Partabgarh Town . . . . .	...	...
		Partabgarh State . . . . .	...	...
		Kishangarh .. . . .	...	...
		Bewar . . . . .	...	...
		Karauli City . . . . .	...	...
		Abu Road . . . . .	...	...
		Bharatpur City . . . . .	...	...
		Bharatpur State	13	9	
		Ajmer Town . . . . .	...	...
		Shahpura Town . . . . .	...	...
		Sirohi State . . . . .	...	...
		Dungarpur . . . . .	...	...
TOTAL			61	52	
N.-W. F. PROVINCE	...	Peshawar Cantonment . . . . .	...	...
		Dera Ismail Khan . . . . .	...	...
		TOTAL . . . . .	...	...
KASHMIR	...	Mirpur District . . . . .	...	...
		*Kathua .. . . .	...	...
		Jammu Province	1	1	
		TOTAL	1	1	
BALU-CHISTAN	...	Sonmiani . . . . .	...	...
		Hirok . . . . .	...	...
		Sibi . . . . .	...	...
		Fort Sandeman . . . . .	...	...
		Ormara (Las Bela State) . . . . .	...	...
TOTAL . . . . .			...	...
GRAND TOTAL			6,002	5,136	

The following corrections should be made in the return for week ending 15th February 1913 :—
Barwani State read 3 cases for 2.

L. C. PORTER,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

MEDICAL.

Delhi, the 28th February 1913.

RESOLUTION.

QUESTION WHETHER PERSONS ATTENDING HOSPITALS AND DISPENSARIES MAINTAINED OR ASSISTED FROM PUBLIC FUNDS SHOULD BE CONSIDERED TO BE ENTITLED TO GRATUITOUS MEDICAL ADVICE AND TREATMENT, IRRESPECTIVE OF THEIR CIRCUMSTANCES.

The following Resolution is published for general information :—

No. 1211-C/1222-C.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

MEDICAL.

Delhi, the 19th February 1913.

RESOLUTION.

The Governor-General in Council has recently had occasion to examine, in consultation with local Governments, the question whether persons attending hospitals and dispensaries maintained or assisted from public funds should be considered to be entitled to gratuitous medical advice and treatment, irrespective of their circumstances, or whether payment should be required in the case of those who are not actually poor. The replies received indicate a considerable divergence of practice in the several provinces, as also distinct differences of opinion regarding the policy which it is expedient to adopt, but while recognising that the varying conditions prevailing in different parts of the country render it impossible and undesirable to prescribe any one course for universal adoption, the Government of India are of opinion that it would be useful to set forth the considerations which have been urged on either side and to make known briefly the systems which are now followed, in order that action may be taken to enforce the principle of discrimination which, to their mind, the time has now come to accept.

2. The provinces which are averse from the introduction of a general requirement of payment by those who can afford to do so are Madras, Bengal, Eastern Bengal and Assam* and Burma, and the reasons which have been urged in support of this view may be summarised as follows :—

- (a) The really well-to-do do not, as a matter of fact, resort to public hospitals (or at least to an extent likely to interfere seriously with the prospects of private practitioners), being deterred therefrom by prejudices (especially in the case of the ladies of the

* The enquiries made were prior to the creation of the provinces of Bihar and Orissa and Assam.

family), the discomfort of waiting along with others, and the smaller degree of personal attention which can inevitably be given to each case at a public institution as compared with a private home.

- (b) The resort of as many people as possible to the public hospitals assists in the spread of a knowledge of the benefits of western medical science, which it is not desirable in any way to discourage, looking to the fact that the existing facilities for efficient medical treatment are admittedly inadequate for the needs of the country. To prevent the access of any class to such hospitals as there are might mean that they were debarred from proper medical advice.
- (c) It would be difficult to draw a dividing line between rich and poor without enquiries which would be resented, and which would place an undesirable power in the hands of subordinates.
- (d) The flow of private subscriptions (already in many places meagre) might be interrupted by any interference with the charitable aspect of medical relief.

It is not the case, however, that even in the provinces named medical assistance is at present given entirely free. In Madras, medicines as distinct from advice, are generally paid for, both in public and municipal institutions (though not in those maintained by Local Boards), by persons possessing more than a defined minimum income, while charges are recovered in the Presidency hospitals. A similar procedure as regards medicines is followed in Assam. In Burma, and Eastern Bengal, persons of reasonable means are supposed, in theory, to make some return for attendance in the shape of voluntary subscriptions.

3. On the other hand the local Governments of Bombay, the Punjab, and the Central Provinces are in favour of some system of payment by those in a position to do so for the benefits conferred by public medical institutions. In Bombay rules directed towards this end are under preparation, while in the Central Provinces experiments are being tried with the view of arriving at a satisfactory solution of the difficulty. In the Punjab the Lieutenant-Governor has made a public pronouncement in favour of the imposition of small fees, but it is reported that opposition from municipal committees has been encountered. The local Government of the United Provinces, while conscious of the obstacles which have hitherto been regarded as rendering inexpedient the levy of any charge, considers that these are weakening and that the time has now come to review the position. The arguments upon which reliance is placed by those who advocate some insistence upon a pecuniary return from those capable of making it without hardship are, briefly, as follows :—

- (i) The field to be covered before the provision of medical aid in this country can be regarded as sufficient is enormous, and it is therefore all the more necessary that the burden upon public and local funds shall be confined to the cases of the poor who are unable to help themselves. The abuse of charity by those who can afford to pay merely retards the extension of facilities to localities where they are at present unknown.
- (ii) The complaint that public institutions unduly hamper private practitioners is not unfounded, and to the extent that the growth of an independent medical profession trained in western methods is thereby hindered, this competition is to be deprecated. Government can never hope to do all that is needed in the matter of medical relief in this country, and it owes it to the men now passed out of its colleges and schools that they shall have a fair opportunity of establishing themselves.
- (iii) The difficulties anticipated in the way of the differential treatment of patients of means have in fact been surmounted in some places and should not prove to be insuperable.

4. From the evidence at their disposal the Government of India are convinced that resort is at present had to the public hospitals by persons who are in

a position to pay for such benefits, and they consider that it is only fair to the growing private medical profession that an effort should be made to prevent this practice. That these hospitals help greatly to spread the popularity of western medicine they have no doubt, but except, perhaps, in the less developed parts of the country, an appreciation of European methods is already extending, and the efforts of the men trained in the Government colleges and schools are all helping towards this result. With the exception of the more backward areas it should be possible to avoid the pauperisation of the people in the matter of medical relief, without preventing the treatment at the public expense of the poor who are willing to avail themselves of the opportunity, and as the figures show the number of these is yearly increasing. In so far as more funds can be secured from the contributions of those in easier circumstances, the extension of medical aid will be facilitated, and the fear that the refusal of gratuitous treatment to those who cannot be described as indigent will prejudice the progress of western science is apt to be exaggerated. Persons in comfortable circumstances have to be educated up to the recognition of the fact that they have no claim to free medical relief at the cost of the State. The introduction of an efficient system of discrimination must be governed by local conditions; it is mainly a matter of method and supervision, and the efforts which have been made to improve the status of the subordinate establishments should lessen the risk of the harassment of the people at their hands. Moreover, as the people themselves become better educated they should be more capable of protecting themselves. In Madras the limits of income entitling persons to free medicine or otherwise appear to have been fixed by Government, and this also is the intention in Bombay; in the Central Provinces the agency of the dispensary committees is made use of either to prepare lists of those who are considered able to pay, according to a scale laid down by the Inspector-General of Civil Hospitals, or to certify as to the suitability of those who can reasonably claim exemption. Another possible method is the requirement of a minimum contribution from a locality before a dispensary is opened in its midst. The immediate treatment of urgent cases in all circumstances can be prescribed without difficulty, but for the rest no hard and fast rules can be framed for adoption everywhere, and the local knowledge of those controlling these institutions must be trusted to devise whatever method may best suit the particular conditions to be dealt with.

5. It is sufficient that the Governor-General in Council should make it known that the principle of discrimination is that towards which all provinces should work. Obviously the more important urban centres where supervision is strongest, and the supply of private practitioners adequate, afford the best opportunity for an early move in this direction, and specially is this the case with reference to private wards in the larger hospitals. In fact any patient who can afford to pay for separate accommodation should be charged a reasonable sum in addition for attendance and medicines, and care should be taken not to undersell private nursing homes and chemists' shops or to compete with private medical men. In rural areas progress may be less rapid and it must be adapted to local conditions, but it is the wish of the Government of India that the object to be secured, namely that persons should not be treated at the public expense who can afford to pay, should be consistently kept in view and action gradually taken as circumstances permit to attain this end.

ORDER—Ordered that a copy of this Resolution be forwarded to local Governments and Administrations for information and guidance.

H. WHEELER,
Secretary to the Government of India.

No. 1427-C.—1435-C.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

Establishments.RESOLUTION.

**PROCEDURE REGARDING THE SUBMISSION TO THE ROYAL COMMISSION
ON THE PUBLIC SERVICES IN INDIA OF THE VIEWS OF THE SERVICES
OTHER THAN THE INDIAN CIVIL AND PROVINCIAL CIVIL
SERVICES.**

Delhi, the 27th February 1913.

The Royal Commission on the Public Services have informed the Government of India that in the course of their enquiries during the cold weather of 1913-14, while not desiring to restrict any individual member of a Service from placing before the Commission such evidence as he may wish to give, it would be more convenient to them if some means could be found of giving expression to the corporate opinion of various Services as a whole, or of sections of them representative of different views. They accordingly ask that the members of the Services noted in the margin may be allowed to take such steps as will enable them to submit, through representatives, to the

- 1. Indian Finance Department.
- 2. Mint and Assay Department.
- 3. Military Finance Department.
- 4. Railway Department.
- 5. Survey of India Department.
- 6. Postal Department.
- 7. Telegraph Department.
- 8. Customs Department.
- 9. Northern India Salt Revenue Department.
- 10. Indian Mines Department.
- 11. Geological Survey Department.

Commission memoranda under the following nine heads :

- I. Methods of recruitment.
- II. System of training and probation.
- III. Conditions of service.
- IV. Conditions of salary.
- V. Conditions of leave.
- VI. Conditions of pension.
- VII. Such limitations as may exist in the employment of non-Europeans, and the working of the existing system of division of Services into Imperial and Provincial.
- VIII. Relations of the Service with the Indian Civil Service and other services.
- IX. Any other points within the terms of reference to the Royal Commission not covered by the preceding heads.

2. The Royal Commission state that they would be glad to obtain these memoranda by the 10th April before they leave India, but would accept them if posted to them at the India Office, London, by the mail leaving Bombay on the 3rd May. It would meet their convenience if such memoranda were printed and if 50 copies of each were sent.

3. The Government of India have no objection to action being taken on the lines proposed by the members of the Services mentioned, and intimation to this effect will be given through the Heads of the different Departments concerned.

Ordered that a copy of the above Resolution be communicated to all Departments of the Government of India (except the Army Department) with the request that the necessary instructions may be issued in respect of the Services with which each Department is concerned. The details of any facilities to be given to the members of the various Services in order to enable them to comply with the wishes of the Commission may be left to the Head of each Department to arrange.

Ordered also that the Resolution be published in the *Supplement to the Gazette of India.*

H. WHEELER,
Secretary to the Government of India.

Statement of Approximate Gross Earnings of Indian Railways.

GOVERNMENT OF INDIA,
RAILWAY DEPARTMENT.
(RAILWAY BOARD.)

Statement of Approximate Gross Earnings of Indian Railways.

N.B.—As regards the figures in column "Total earnings", audited figures have been used as far as possible.

RAILWAYS.	RESULTS OF WORKING DURING 1ST HALF OF YEAR.						RESULTS OF WORKING FOR OFFICIAL YEAR.						
	AVERAGE EARNINGS PER MILE PER WEEK.		Mean mileage worked.		Total earnings for week ending		Earnings per mile open for week.		Total earnings from 1st January to		Total earnings from 1st April to		
	During 1st half of official year 1911-12.	1912.	1913.	15th February 1912.	15th February 1913.	1912.	1913.	15th February 1912.	15th February 1913.	15th February 1912.	15th February 1913.	Rs.	
State and Guaranteed Railways.													
Bengal-Nagpur (including 2' 6" gauge lines)	312	267	2,494	2,495	7,87,138	8,21,000	316	329	52,03,087	54,62,000	2,58,913	2,97,18,386	
Bengal Extension	372	320	21	8,322	8,000	396	381	46,919	48,700	1,781	2,29,315	50,28,614	
Bombay, Baroda and Central India.	739	741	946	7,45,458	7,20,000	788	761	45,57,408	46,44,000	86,592	2,76,93,427	33,785	
Eastern Bengal (including 3' 3½" and 2' 6" gauge lines)	382	415	1,510	1,570	6,27,641	6,44,000	416	410	41,88,199	45,34,000	3,45,501	2,85,60,847	
East Indian Great Indian Peninsula (including Indian Midland)	810	761	2,392	2,472	19,51,379	20,25,000	816	819	1,23,31,185	1,37,81,000	14,49,815	8,06,42,956	
Agra-Delhi Chord	681	586	2,473	2,472	19,09,177	19,59,000	772	792	1,19,30,488	1,25,23,000	5,92,512	6,40,30,973	
Baran-Kotah	354	126	40	54,436	45,200	433	359	2,83,000	2,83,000	73,409	19,94,840		
Bhoyal-Utarsi	102	85	40	4,648	4,100	115	102	24,493	27,000	2,507	1,52,094		
Madras and Southern Mahratta (including 3' 3½" gauge lines)	499	454	57	27,728	47,300	489	830	1,76,121	2,53,000	76,879	11,59,327		
North-Western (including 2' 6" gauge lines)	282	252	2,585	2,585	7,01,735	7,44,000	271	288	41,88,170	45,05,000	3,16,830	2,90,86,848	
Oudh and Rohilkhand (including Cawnpore-Burhanwali 3' 3½" link)	479	427	3,806	18,48,564	15,50,000	486	407	1,09,44,408	1,07,60,000	...	1,84,408	7,11,38,881	
Hardwar-Delhi	325	295	1,579	1,602	5,05,200	4,84,000	320	302	28,59,123	28,72,000	12,877	1,81,12,102	
Assam-Bengal	141	790	805	1,29,354	1,28,000	164	159	7,77,502	8,68,000	90,498	49,41,805	56,57,000	
Burma	313	267	1,529	1,545	5,42,424	5,93,000	355	384	35,88,338	37,22,000	1,33,062	1,78,92,745	1,88,76,000
Jodhpur-Hyderabad (British Section)	208	198	124	27,583	29,700	223	240	180,512	185,000	4,488	11,26,130	12,05,000	
Lucknow-Bareilly	167	153	254	293	46,811	53,000	184	181	2,90,791	3,39,000	39,209	17,40,610	19,95,000
Mysore (including Kolar Gold Fields, 5' 6")	165	147	411	63,510	79,600	157	194	3,95,726	4,74,000	78,275	27,14,230	31,64,000	
Rajputana-Malwa	363	317	1,828	1,828	6,89,860	6,28,000	377	334	41,77,358	41,28,000	...	49,358	2,62,40,824
South Indian (including 5' 6" and 2' 6" gauge lines)	379	350	1,396	1,396	4,88,378	5,32,000	350	381	31,72,439	32,97,000	1,24,561	2,21,69,379	17,43,621
Travancore Branch	141	139	108	13,754	15,300	127	142	93,375	97,500	4,125	6,90,329	7,38,000	
Tirhoot	255	226	769	2,03,218	1,93,000	264	244	12,39,903	12,46,000	6,097	79,06,007	83,21,000	
Jorhat (Provincial)	74	75	32	33	2,392	2,400	75	73	12,478	13,600	1,122	99,351	1,03,000
Total.	434	394	25,302	25,558	1,13,88,426	1,13,13,900	450	443	7,07,79,578	7,41,08,100	33,28,523	43,74,59,788	48,05,54,000
												3,649	...
												4,30,94,212	...

SUPPLEMENT TO THE GAZETTE OF INDIA, MARCH 1, 1913.

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All other Railways.

Amritsar-Patti-Kasur	171	168	56	8,283	9,000	148	161	51,842	62,000	10,158	4,25,744	4,70,000	44,256	...		
Bhopal-Ujjain	200	167	114	22,854	22,000	200	193	1,13,837	1,39,000	25,163	8,41,940	9,56,000	1,13,060	...		
Bina-Goona-Baran	148	148	9,116	11,400	62	77	61,056	85,000	24,544	3,40,025	4,72,000	1,31,975	...			
Delhi-Umbala-Kalka	314	54	192	53,772	57,800	280	301	3,53,818	3,92,000	38,182	28,56,741	28,68,000	11,259	...		
Jammu-Kashmir (Native State Section)	81	326	16	1,947	1,700	122	106	4,221	11,100	6,879	81,026	76,500	10,800	...		
Jullundur-Doab (a)	25	...	33	1,800	1,800	..	54	...	10,800	10,800	...	10,800	10,800	10,800	...	
Khanpur-Chachan	21	22	421	500	19	23	3,559	3,500	...	59	...	16,420	24,600	8,180	...	
Ludhiana-Dhuri-Jakhal	179	158	79	13,003	13,000	165	165	77,359	75,000	...	2,359	5,95,168	5,94,000	3,612	...	
Nagda-Ujjain	229	172	34	7,077	6,200	206	182	40,379	35,800	...	4,579	2,46,431	2,58,000	11,659	...	
Nizam's Guaranteed State	352	330	334	1,15,460	1,14,000	346	341	7,24,504	7,68,000	63,496	48,43,729	50,34,000	1,90,271	...		
Pethia-Cambay	207	34	34	6,531	5,700	168	168	41,229	36,500	...	4,729	2,63,741	25,800	5,741	...	
Rajpara-Bhatinda	414	294	108	43,987	38,000	407	352	2,70,944	2,35,000	...	35,944	14,90,780	17,19,000	2,28,320	...	
Southern Punjab—"Ludhiana" Extension	299	257	425	1,85,036	1,19,000	435	259	9,84,273	7,62,000	...	2,22,279	48,94,499	47,67,000	1,27,499	...	
Sutlej Valley	149	147	155	26,713	23,000	172	148	1,51,195	1,58,000	6,805	9,73,047	10,28,000	48,953	...		
Tapti Valley	46	48	209	208	11,938	12,000	55	58	69,508	72,000	2,492	4,60,028	4,54,000	6,028	...	
Tarkessur	213	155	155	31,976	26,500	206	171	1,98,943	17,000	...	28,943	10,64,932	11,44,000	79,008	...	
Ahmedabad-Dholka (including Extension)	92	78	34	2,982	2,500	89	74	18,476	16,300	...	11,978	3,23,336	3,22,000	1,336	...	
Bengal and North-Western	88	77	89	8,078	6,700	91	75	44,124	39,400	...	2,176	1,18,227	1,12,000	6,227	...	
Bengal-Doars	203	170	1,174	1,176	2,29,246	213,000	195	181	15,36,592	13,75,000	...	4,724	3,13,427	2,88,000	25,427	...
Bezwada-Masulipatam	155	157	153	24,185	20,900	158	137	1,65,153	1,76,000	10,847	...	1,61,592	89,56,686	94,3,000	4,77,314	...
Bhavnagar (including Dhrangadra)	132	114	52	7,923	6,400	153	123	45,674	40,800	...	4,874	13,61,785	13,54,000	18,950	...	
Gondal-Porbandar (including Jethasar-Rajkot)	136	169	179	194	31,952	34,000	201	175	2,07,158	2,11,000	3,842	...	10,63,672	12,328	7,785	...
Jamnagar	93	89	64	64	6,644	5,850	165	148	1,73,481	1,77,000	3,519	...	10,63,672	2,04,000	13,996	...
Jungabad	131	105	89	100	14,820	13,200	123	107	33,520	31,600	...	7,198	4,11,953	4,38,000	26,047	...
Coch Behar	153	33	33	6,089	5,200	167	132	80,498	73,300	...	34,992	34,700	2,26,824	2,41,000	14,176	...
Dibrugarh-Sadiya	296	304	83	26,374	27,300	307	317	1,66,931	1,74,000	7,069	...	10,63,181	11,56,000	92,819	...	
Gaekwar's Mehsana (including Vijapur-Kalol-Kadi)	99	89	179	184	18,347	14,800	102	80	1,16,978	94,600	...	22,378	7,00,756	6,45,000	55,756	...
Hyderabad-Godavari Valley	250	185	392	442	1,17,575	1,10,000	300	249	6,40,519	6,69,000	28,481	...	30,98,070	37,43,000	6,44,930	...
Jaipur	95	75	73	6,531	5,806	99	79	38,409	34,300	...	4,109	2,43,361	2,69,000	25,639	...	
Jodhpur-Bikaner	120	122	910	995	1,12,391	1,02,000	124	103	7,27,749	7,17,000	...	10,749	46,06,799	48,43,000	2,36,201	...
Kolhapur	244	202	29	8,741	6,100	299	210	52,601	48,600	...	4,001	2,50,973	2,60,000	9,027	...	
Mirpur Khas-Jhudo	36	28	100	4,188	6,900	42	69	(c) 21,686	37,300	15,614	...	91,650	1,68,000	76,350	27,670	...
Morvi (including Vankana-Morvi, 2' 6" gauge)	166	144	93	17,220	13,000	185	140	1,01,881	69,200	...	32,681	5,99,670	5,72,000	7,113	...	
Mymensingh-Jamalpur-Jagannathgajuj	130	141	55	8,379	8,000	152	145	2,22,579	2,36,000	13,421	3,073	14,97,836	18,08,000	3,10,164	...	
Rohilkund and Kunson	146	178	268	35,183	38,100	131	142	6,728	5,500	...	228	38,838	32,500	6,398	...	
Sangli	161	174	5	907	1,000	185	200	78,548	82,100	3,552	...	5,37,512	5,53,000	15,488	...	
Shorapur-Cochin	198	183	65	11,525	12,800	177	197	95,288	99,300	4,012	...	7,28,336	7,88,000	59,684	...	
Tanjore District Board	179	157	103	15,593	11,200	151	167	51,100	76	31,400	2,514	...	2,33,926	2,65,000	31,074	...
Udaipur-Chitorgarh	88	78	67	5,327	5,100	79	76	28,886	31,400	...	5,443	9,08,347	9,83,000	74,653	...	
Barst	196	151	116	24,416	24,700	213	198	1,49,488	1,47,000	...	2,438	7,02,596	8,49,000	1,46,404	...	
Champawar-Shivrajpur	90	75	20	1,722	1,600	86	80	11,178	10,900	...	278	64,760	72,400	7,640	...	
Gaekwar's Dahboi	130	118	118	18,900	13,500	160	114	1,07,857	82,800	...	25,057	5,68,775	4,72,000	96,775	...	
Kosamba-Zanka-Pao (d)	34	37	26	300	300	12	81	24,240	2,000	...	5,440	1,08,468	16,100	16,100	...	
Rajpipla	80	66	37	4,165	3,000	111	81	18,800	...	...	...	...	...	18,368	...
Darjeeling Himalayan	419	394	51	19,385	17,000	380	333	1,05,443	1,00,000	...	...	...	...	...	...
Total	186	170	6,921	7,147	13,72,516	12,23,300	198	171	82,96,331	79,70,200	...	3,26,131	5,01,38,087	5,30,88,000	29,49,913	...
GRAND TOTAL	381	347	32,223	32,705	1,27,60,942	1,25,37,200	396	383	7,98,75,909	8,20,78,300	30,02,391	...	48,75,97,875	53,36,42,000	4,60,44,125	...

(a) Opened from 1st January 1913.
 Simla, the 27th February 1913.

(b) From 2nd July 1911.
 (c) Including Khadro Section opened from January 1912.

(d) Opened from 1st June 1912.
 C. F. ANDERSON, Major, R.E.,
 for Secretary, Railway Board.

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OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time containing such official papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

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GOVERNMENT OF INDIA.
FINANCE DEPARTMENT.

SPEECH OF THE HONOURABLE FINANCE MEMBER
PRESENTING THE FINANCIAL STATEMENT
FOR 1913-1914.

Speech of the Honourable Finance Member

INTRODUCING THE
FINANCIAL STATEMENT FOR 1913-14.

Introductory.

I rise to present the Financial Statement for 1913-14. For the information of those Members who are new to the Council, I may state briefly the procedure to be followed. To-day there will be no debate, but beginning with the 7th March dates will be allotted for the detailed examination of my proposals and the discussion of any Resolutions that may be moved regarding them. Subsequently I shall have to consider what modifications are necessary, either in the light of our discussions or of later information which may become available. The Budget in its final form will be presented on the 20th and the final debate will begin on 24th March.

2. This is the fifth occasion on which the duty has fallen on me of reviewing the finances of India, and it is my good fortune that for a third time I am in a position to bear witness to the material well-being of this country. A year ago I framed my estimates on the assumption of a year of normal seasons and trade, and promising as the outlook may be, that is, in my judgment, the most favourable assumption which in the circumstances of India can be made with prudence. In looking back now over a period, the happenings of which it was then my duty to forecast, I shall have to describe a large improvement on our original estimates. The year that is drawing to a close has proved to be one of prosperity and of plenty, the results of which have easily outrun anticipations consistent with the principle of caution which I have suggested as necessary in our financial prognostications. But there is a shadow in the financial sunshine. While contemplating the general prospects a year ago as excellent, I said the uncertainties of the opium revenue still hung over us. The difficulties which I had then in mind have since then become acute, and we are faced with a loss of revenue which affects materially our financial arrangements in the coming year.

3. I propose in the first place to sketch the main features, agricultural and commercial, of the current year. The year opened well, for the winter rains, beginning in January, had been normal and timely, and the only thorn on the harvest rose was the distress in Kathiawar and some parts of Bombay, where famine, due to insufficient rainfall in the preceding year, had been declared. In the hot weather the auguries were unfavourable. A series of disturbances of the cold weather type continued to pass into India, delaying the establishment of the usual hot weather conditions, and in May there was an almost complete absence on the west coast of the irruptions of ocean winds which herald the advance of the monsoon. Thus the rains were late in beginning and were not established fully in the interior until the 10th of July. Their duration also was unusually short. In September they were very fitful, and they retreated from Northern and Central India a fortnight before the usual date. Stated in this way the history of the most important months in the year from the agricultural point of view may seem disappointing. For four weeks however from the time when it spread over Northern India the monsoon continued in abnormal vigour and yielded abundant rain. A beneficial break of ten days followed, and in the end of August and beginning of September the rain bearing currents again spread over India. For India as a whole the rainfall was little below normal, and, what is of more importance it was well distributed, no tract showing a very large deficiency. It is true that in Bengal and the eastern districts of the United Provinces, the early close of the rains was the cause of no little damage, specially to the rice crop and in portions of the Bombay Deccan the want of rain was severely felt. But there is never a monsoon that can be said without reservation to satisfy our ideals. At the end of November a rain bearing depression, which may justly be termed providential, traversed precisely those parts of the country where rain was needed. In the Bombay Presidency famine relief continued till October, and in three districts small numbers of people are still in receipt of gratuitous relief. In the United Provinces scarcity has been experienced in Mirzapur and a part of the Domains of the Maharaja of Benares, but with small exceptions the retrospect agriculturally is satisfactory. For the winter season we may

now anticipate an auspicious close. December, January and two weeks in February went by with scarcely a cloud, and we were beginning to despond when the atmospheric conditions changed and the rain was sent to us, welcome all the more because it had been so long delayed.

4. From the cause, in the seasons, we may turn to the effect in the harvests. The wheat crop of 1911 constituted a record which it would be difficult to equal ; but the crop of 1912, if inferior to its predecessor, was in respect both of area and outturn very greatly better than the normal ; in the United Provinces, one of the two chief wheat-producing provinces, the outturn indeed exceeded even the harvest of 1911. Rice had also been good ; whilst of the other export staples, cotton had on the whole a favourable season except in parts of the Bombay Presidency and Hyderabad, and its total outturn was estimated at no less than 40 per cent. better than in the preceding year. The area under sugarcane has increased and the outturn is expected to be good ; whilst jute has also shown considerable improvement. This year's rice crop has suffered to some extent in parts of Bengal and the United Provinces, but elsewhere the season has been not unfavourable and the outturn, though not up to that of 1911-12, should be considerably above the normal average of preceding years.

5. From this review of the agricultural reports I proceed to consider in the trade returns a more definite and statistical test of the year's prosperity. The results are striking. The value of our exports, I said last year, had been the highest on record, but the merchandise we have sent abroad between April and December 1912 exceeded in value by $17\frac{1}{2}$ crores the corresponding exports of 1911. There was a considerable falling off in the case of linseed and raw cotton, but a great trade was done in grain, wheat, rice and barley ; the exports of jute increased by 3 crores, and of hides and skins by $1\frac{1}{2}$ crores. Nor was the improvement only in raw material ; there was a very substantial advance in jute fabrics, in cotton twist and yarn and in tea. How the balance of trade was adjusted I shall show later on. At present I am concerned with merchandise, and under this head I note that our imports also in nine months have exceeded those of the previous year by $14\frac{3}{4}$ crores. In 1911-12 imports were active in April and May and then eased off in the ensuing four months, as if waiting, I said, upon the monsoon. In 1912-13 the same general tendency is observable ; but the activity of April and May was greater and the comparative slackness in the following months less marked than in the preceding year. In the commodities for which we indented on other countries in exchange for our exports, half the increase roughly consisted of textile materials and fabrics generally, and piece-goods in particular ; but there have been large increases also of sugar, hardware, machinery, iron and steel and railway plant. Combining both the inward and outward currents of trade, the value of our total seaborne commerce in merchandise during the first nine months of the year amounted to some 296 crores as against 264 crores in the preceding record year. The range of prices has doubtless been high, but I do not know that it is higher than in the preceding year, or consequently that the comparison I have drawn is misleading as an indication of the volume of trade. We know at any rate that railway traffic has been extremely active and on every side there are plain indications of a continuance of the progress and prosperity of the country.

Revised Estimate of 1912-13.

6. The effect of the conditions I have outlined is written large across our figures. The Budget for the current year was prepared for a revenue, Imperial and Provincial together, of £79 $\frac{1}{2}$ millions ; according to the latest revision of the estimate we now anticipate that we shall receive £87 millions, an improvement of £7 $\frac{2}{3}$ millions, of which £5 millions will be secured from Opium and Railways. The aggregate expenditure we think will exceed by only £171,000 that provided in the Budget. Of the net improvement, as will appear even from the figure I have just given for Opium and Railways, the great bulk has accrued in the Imperial account. Out of our revenues however we have distributed large grants to Provinces. After allowing for these grants, the surplus we retain is £3,362,000 as against a surplus anticipated in the Budget of £1,478,000.

Opium Revenue.

7. The position in regard to opium is as follows. The trade with China in Indian opium is governed by the agreement of 8th May 1911, the object of which was to assist the suppression of opium smoking in China by cutting off gradually the Indian supply. The trade, it was contemplated, would cease in 1917 ; but provision was made for its earlier termination on proof of the extinction of production in China.

of the indigenous drug. The taxation of foreign and native opium was to be equalised. All restrictions on the wholesale trade in our opium were to be withdrawn, but the stipulations of the Treaty were not to derogate from the force of any ordinances then existing, or which the Chinese Government might in future pass to regulate the retail trade or suppress opium smoking. The Manchu Government gave convincing proof of its sincerity and of its ability to enforce anti-opium measures, and several of the Chinese Provinces were under the terms of the Treaty closed to Indian opium. With the revolution there was undoubtedly a recrudescence of poppy cultivation and an unwarranted interference with the trade in Indian opium. Presently however the central Government asserted itself. Not only were Presidential decrees issued enacting the severest penalties against opium cultivation, but it was ordained that opium smoking was to cease entirely by a given date. The campaign against cultivation had extended to a campaign against consumption.

8. The policy of the Government of India has throughout been correct and simple. We had in our agreement with China a programme of sales from year to year and we have adhered to it. Yet we have had strong inducements to vary our course. The operations of the Chinese authorities would frequently have justified us in denouncing the Treaty or declining to make the further reductions of sales for which the Treaty provided. We were sincerely anxious however to help China towards a great reform. We have not insisted on the letter of the law. None the less we have steadily resisted pressure which from time to time has been brought to bear on us to effect reductions in our sale programme which would have been arbitrary and premature. Applications for the suspension of sales are no new feature in the opium trade. We were familiar with them before any restrictions were placed on exports to China, and their object was obviously to confer the advantages of a strict monopoly on those who happened at the time to be in the possession of opium. This we have properly and consistently refused to do. The action of the Republican Government in China, however, created an entirely new situation. It stopped the outlet for Indian opium. As soon as the situation declared itself, I went to Bombay and met the opium merchants, whose frank and forcible presentation of their case I wish to acknowledge. I made myself thoroughly acquainted with the whole outlook. The representations of the merchants were confirmed by the course which events had taken. In Shanghai and Hongkong which are the markets of our opium in China, trade was reported to be at a standstill. There were no sales or deliveries, and in India at the December auction the price of Malwa opium had dropped to Rs. 722 a chest as against Rs. 1,666 obtained in November and Rs. 2,443 in August.

9. The situation was radically different from any with which we had as yet been called on to deal, and the Government of India took prompt action. With the sanction of the Secretary of State we did four things. The sales of opium for China could not be stopped immediately, as a variation in the programme of the year cannot be made without three months' notice, but we suspended sales from the earliest date which this condition allows. Meanwhile we imposed an upset price which practically resulted in an immediate suspension of such sales. We reduced the quantity of opium to be sold in 1913 for export to non-China markets with the desire to reduce smuggling into China. And lastly, though we had no obligation in the matter, we agreed to buy from the Malwa States the amount of opium by which their exports to China in 1913 may in consequence of this decision fall short of the number of chests which had been assigned to them in our programme.

10. So much for the past. The Government of India clearly have had to deal with a situation created for them and for which they were not responsible. All that it was in their power to do has been done by them. For the future neither I nor anyone else can prophesy, but we cannot conceal from ourselves that China has set herself a task which experience proves to be one of the greatest difficulty—the enforcement of a morality possibly too advanced for popular acceptance. We have dealt generously with China and we have a claim on her for fair treatment. Her reputation for probity stands high among the nations. The Chinaman's word, it is said, is his bond. The new Republican Government, which has yet to establish its position in its own country and in the world at large, will doubtless be jealous in a peculiar degree of its honour and will be actuated by the same spirit of equity and fair dealing which has characterised the policy of the Government of India.

11. In the current year the effect of these events on our revenues has been comparatively small. In the case of Malwa opium I may explain that our receipts consist

of a share, first of a fixed pass duty, and secondly of the amounts bid at the auctions for the right of export. For the payment of these bids the merchants are allowed three months' grace, so that the proceeds of sale subsequent to December would in any case have been credited in the coming financial year. As far as the current year is concerned, the revenue from sales of certified opium in January-March would not have exceeded £400,000. On the other hand, as I have said, in earlier months prices were exceedingly high, and the results for the year as a whole are accordingly much above the Budget estimate. The improvement in fact under Bengal opium has been £1,198,000 and under Malwa opium £224,000. This portion of our revenues we propose to treat exactly as in previous years. To enable us to deal systematically with our opium windfalls we fixed in advance some time ago a series of standard figures to represent year by year the revenue which we might expect from our diminishing trade under normal conditions; so much was to be treated as current revenue, while the surplus revenue received, if any, was to be specially treated. For the current year the standard figure is £3,600,000. Our actual revenue is likely to be £5,063,000, so that there is an excess of £1,463,000. Of this sum two-thirds will be retained in our surplus for the discharge of temporary sterling debt. The discharge of India Bills, of which £4½ millions were still outstanding at the time of the last Financial Statement, has been completed; but we have to pay off next year £1¼ millions railway debentures and meet an instalment of £500,000 for the discharge of short-term bonds. The remaining third, which amounts to about £460,000, we propose to distribute in grants for hostels and universities.

Ordinary Revenue.

12. Having reviewed the opium position, I pass to a consideration of our ordinary revenue. Excluding opium, the improvement shown on a comparison with the Budget is £6,191,000, the great bulk of which has been contributed by our railways. In making my estimate under this head, I was cautious and it would ill-befit, in my judgment, a Finance Minister in this country to be otherwise; but I think the most irresponsible critic would have hesitated to predict that the development of traffic would prove so enormous as to constitute a crisis in railway management. The gross earnings have been almost £4½ millions above the estimate. The net improvement is less, because, we have had, of course, to distribute more in the shape of surplus profits paid to companies, and because working expenses have naturally increased. Against the £4½ millions growth in earnings however the increase in working expenses has not been more than £600,000. The percentage of working expenses has been brought down to 49·3, which is a lower figure than has been shown for the last five years. The net receipts are £3½ millions better than the Budget. Apart from railways therefore, I have to account for an improvement of £2½ millions. Over a million of this improvement has been secured under the purely Imperial heads of Customs, Mint, Post Office and Telegraph, and Exchange. Under Customs, I find that out of a total increase of £586,000, £353,000 are accounted for under cotton manufactures, manufactured articles and export duties; the first two heads showing the influence of a prosperous year, while under the third the rise in revenue was due to a large demand for rice from other countries, which led to exports not only from Burma but from Bengal. Silver, the imports of which were heavy throughout the year, brought us about £160,000 more than we had anticipated and the revenue derived from sugar was also high. Of a large increase of £326,000 under Mint, the greater part is due to the resumption of rupee coinage, which could not be allowed for in the Budget. Before the profits on coinage are transferred to the Gold Standard Reserve, a charge is made for manufacture, which is credited to the Mint, and the sum thus shown in the current year is £214,000. Finally, so far as these Imperial heads are concerned, the Post Office and Telegraph Department has given us £118,000 more than our forecast, as the result no doubt of active trade and general prosperity, and the same general conditions have credited us with £109,000 under the head of Exchange. Under the shared heads of Stamps and Excise, we have divided with the Provinces an increased revenue of nearly £450,000 and Irrigation receipts also have been better in the aggregate by £442,000.

13. The description I have given of the improvement in our revenues will have impressed on the Council the fact that much the greater portion of it has accrued in the Imperial account. We do not propose however to retain all that has come to us; we intend to make the provinces partners in our good fortune. The distribution of

my surplus has given me much anxious thought. I have a large sum of money to dispose of; we are unlikely to have again, for some time, a margin anything like so large as in the present year, and it is all the more necessary to be careful in the distribution of what is in our hands. I state the principle of our decisions very briefly. There are certain relatively small requirements which we intend to meet; but the bulk of the money will go in grants to secure a steady progress in education and sanitation, an object which has the support of both official and non-official opinion. We propose to make the following distribution of funds:—

2½ crores for non-recurring expenditure on education.

1½ crores for urban sanitation.

30 lakhs to Burma for communications.

20 lakhs to Assam for development.

1 crore in aid of general provincial resources.

The last mentioned grant will be distributed at the rate of 12 lakhs to each of the larger Provinces, and 8 lakhs each for the smaller Administrations, and will not be earmarked for any one purpose. It will be devoted to such schemes as each Local Government may deem to be most necessary in view of varying and special requirements. Our ability to make these grants secures important advantages. From the Imperial point of view, they are an anticipation of future liabilities. We have these demands; we might in ordinary course meet them over a more extended period; but we may well doubt whether in the next few years we shall have funds available for distribution, and we take the opportunity, which fortunately presents itself, of paying our contribution in advance. From the point of view of the Provinces, there is a great gain in stability; they are secured in the prosecution of improvements of the most important kind against the fluctuations of Imperial finance. They are, we are assured, ready for the distribution. The great attention which has been paid in recent years to the needs of sanitation and education has led to a systematic review of requirements and preparation of projects generally. So long as there is uncertainty as to the amount that will be available from year to year, progress must be fitful and uneconomical. But now, when they find themselves secured in the possession of substantial sums, the Provinces will be able to make out and adhere to well-considered programmes of development and the systematic application of funds which will thus be possible will certainly make for economy and efficiency.

Expenditure.

14. About the expenditure of the current year I have little to say. I have already mentioned that in the aggregate it is £171,000 more than in the Budget. Provinces have spent £171,000 less than they anticipated, but there is an increase of £342,000 in Imperial charges. The Provincial decrease is accounted for by the inability of Local Governments to spend the full amounts provided. In the Imperial section the important variations are increases of £398,000 under Civil Works and £570,000 under Military services. The rise in Civil Works charges is accounted for by the debit, to the revenue head, of the construction of temporary accommodation for the Government of India at Delhi. In the Military estimates, the additions have been of an obligatory nature; for instance, the increased outlay on food supplies caused by higher prices, the cost of surveys on the North-East Frontier, larger expenditure on the arms traffic operations in the Persian Gulf, and similar items. On the other hand the special allotment made for protective irrigation works outside the Famine Insurance Grant has not been used and there is a large decrease of £480,000 shown under the Education head. This decrease however is nominal. In the Budget a reserve of £528,000 was entered under this head for subsequent distribution. As the distribution has proceeded, grants have been made by assignments diminishing Imperial revenues, and Imperial expenditure has been correspondingly reduced.

Delhi Expenditure.

15. I have completed my review of the current year and proceed to an explanation of the Budget for the ensuing year; but before I do so, there is one subject on which I wish to say a few words, and that is Delhi expenditure. In the discussion which took place in the Council last year, I gave an undertaking that this expenditure would be separately and carefully accounted for, and I own to a feeling of surprise and some indignation that suggestions should subsequently have been made, and they have been made, that the Government of India would countenance a

departure from the pledge then given. It is evident that all expenditure of whatever kind connected with the transfer of the Imperial capital to Delhi, could not conveniently or properly be brought under a single head in our accounts. There is, for instance, the administrative expenditure of the new Imperial Province which must be accounted for in appropriate sections as on account of police, law and justice, and so on. Again we have to build a new cantonment, the cost of which can with propriety be shown only in the Military Estimates. Similarly if a diversion of a railway line is found necessary, it must be charged to Railways. The cost of our temporary buildings further, as I have already mentioned, we have charged, under the advice of the Comptroller General, to the revenue expenditure head, Civil Works, and not to the new head of capital expenditure which we have opened for the new Imperial City. I make this explanation because I am anxious that there should be no possibility of misconception on the subject, and I would add that, while the expenditure has of necessity been entered under more than one head in the accounts, care has been taken to make it readily available by prescribing that in each case it should be kept apart under a sub-head of its own. I have arranged further, for the convenience of Hon'ble Members, that all the relevant items of expenditure should be brought together in a comprehensive *pro formā* account, and this arrangement will be continued year by year so long as it may be necessary. The form of this account and details regarding it will be found in the memorandum by the Financial Secretary, and I need only mention that the cost of temporary Delhi in the current year will probably be just under 50 lakhs. The discussion of the numerous questions of the first importance involved in the inception of a task of such magnitude has delayed the beginning of the permanent city, and the amount charged to the capital head in the current year is only £155,000, which represents for the most part the cost of land acquisition. We shall soon be in a position however to proceed with the work energetically, and Honourable Members will find that a provision of 2 crores has been made in the capital account for this purpose in the ensuing year.

Budget Estimate for 1913-14.

16. I now come to a new page in our financial history and open the Budget for the year 1913-14. It will be clear that in one matter of grave importance our position has been weakened since I had to undertake the same task a year ago. I referred on that occasion to the uncertainties of our opium revenue; but now we are face to face with a calculation of actual loss. As regards our other sources of revenue, I do not propose to depart from the principle, which I consider to be the right one, of cautious estimating. Indeed it might be said that with every year of prosperity the probability of an approaching reversal of fortune, of unfavourable seasons and trade depression, increases, and that the need for caution is greater therefore now than on previous occasions when I have laid my Budget before the Council. At the same time I have no intention whatever of letting my estimates be influenced by vague forebodings. I hold to what I said two years ago, namely, that in Indian budgeting the only reasonable rule of conduct is to assume that a period of prosperity, once it is established, will continue until we have some clear warning of impending change. At present, apart from opium, our prospects are bright, and in making my estimates I have given full weight to this consideration. Proceeding with these principles in my mind, the calculations I have made give for next year a probable revenue in the aggregate, Imperial and Provincial, of £82,322,000. The aggregate expenditure for which provision is made is £83,850,000. There is thus a difference of £1,528,000, which is distributed in this manner; there will according to our anticipations be an Imperial surplus of £1,311,000, but a deficit of £2,839,000 in Provincial Budgets.

Revenue.

17. I proceed to state the salient facts and figures which lead up to these general results, and in the forefront must be put our opium revenue. Circumstanced as we are to-day, it would be out of the question to build on any anticipations of revenue from certified opium in the coming year. I will not despair of a revival in the opium trade which would restore to us in whole or in part the loss which at present faces us; but it would be wrong, as matters stand, to take into account and make available for expenditure any revenue the receipt of which is so problematical. Further the sales of uncertified opium in the present calendar year have been reduced from 13,200 to 9,000 chests. Accordingly all that I can budget for under the opium head is the value of 9,000 chests of uncertified opium at the moderate price of

Rs. 1,800 per chest or £1,080,000 *plus* £365,000 for excise and miscellaneous receipts, or a total of £1,445,000. The decrease, as compared with the probable receipts of the present year, is no less than £3,618,000.

18. In the next place, as one of the dominant factors in our Imperial finance, I turn to railways. We are increasing the working expenses next year by £ $\frac{1}{2}$ million in view of a larger Railway programme, which involves some addition to revenue as well as to capital expenditure, but against this increase on the expenditure side has to be set a decrease of a quarter of a million under payments of surplus profits, which is the result chiefly of the adoption of the financial in place of the calendar year for the distribution. As regards Railway revenue, my estimate is possibly optimistic; it is that the gross receipts in 1913-14 will be £36,754,000 as against the £37,067,000 which we hope to obtain in the current year. In arriving at this estimate I have attempted to hold the balance even between two sets of considerations. No doubt if the present wave of prosperity lifts us a little higher, my estimate will be exceeded. On the other hand the net railway revenue of the current year, according to our estimates, will be £2 $\frac{1}{2}$ millions above the revenue of 1911-12; there was an improvement of £2 millions in 1911-12, as compared with 1910-11 and the figure of 1910-11 was nearly £1 $\frac{1}{2}$ millions higher than the figure of 1909-10. We may well ask whether the curve is going any higher. When a time of depression comes, there will be a very different tale to tell. In 1907-08 there was a drop of about £ $\frac{1}{2}$ million, in 1908-09 a drop of £2 $\frac{1}{2}$ millions. It is easy to be wise after the event, and should fortune once more favour us you may say I was unduly cautious. But I claim to be judged by present prospects, and on the facts I have put before you I am of opinion that no prudent minister would frame an estimate higher than that which I have indicated.

19. An item which requires special mention is the abolition of the appropriations at present made from the land cess in certain provinces. The matter is one which I shall have to explain in some detail, but for the moment, dealing with the revenue account I note that the effect will be that the receipts in 1913-14 under provincial rates and contributions from district boards will be £557,000 less than in the current year.

20. Apart from Opium and Railways, and the appropriations just mentioned, the improvement in revenue which I anticipate is £105,000. The amount would be larger, but for certain reductions which are forced upon me. I cannot arrange for our capital expenditure without a large reduction of our balances, and the estimate of interest receipts in consequence is diminished by £177,000. Again the Mint receipts go down in my forecast by £291,000 because I cannot repeat the item which appears in the accounts of the current year for seigniorage on coinage of rupees. Under Customs also I am bound to take into consideration the rise in the price of silver as likely to affect imports, and, guided by the experience of years when the price was equally high, I must reduce the estimate of receipts from the duty on silver by £160,000. The exports of rice further in the current year have been very large, and a normal estimate for 1913-14 gives a decrease of £102,000 under export duties. Under other heads however I have raised the estimate of customs receipts by £140,000, which is as much as the advance in revenue in the last two years will justify. In other departments also, I take recent experience as my guide, and I advance the revenue from Post Office and Telegraph by £151,000, from Excise by £243,000 and from Stamps by £136,000. Land Revenue also is likely to give about £155,000 more in the aggregate, in consequence chiefly of better collections in Bombay. The result of these and other less important variations is an improvement of £248,000 in the Provincial account and a deterioration of £143,000 in the Imperial account. But we propose from Imperial revenues to make grants, which I shall presently describe, to Provinces amounting to £1,198,000. This compares with non-recurring grants we are making this year of £4,545,000. Thus to sum up, the Imperial revenue account will be £3,618,000 worse under Opium; £594,000 worse under Railways; and £143,000 worse under other heads; while alienations of revenue will be £3,347,000 less. On the whole there is a deterioration of about one million.

Expenditure.

21. The aggregate expenditure I advance from £79,604,000 in 1912-13 to £83,850,000 in 1913-14. The provinces anticipate that they will spend £3,203,000 more than in the current year, the great bulk of the increase being accounted for under education, sanitation and public works. In the Imperial section there appears an

increase of £1,043,000. More than half of this increase is accounted for by the expenditure of £560,000 which we propose to incur for the purchase of Malwa opium. Under Civil Departments we have added £132,000 for so much of the grants which we are making for education and other beneficial objects as we need for Imperial outlay in minor administrations or as a reserve for subsequent distribution. A sum of £109,000 has been allotted for Protective Irrigation works outside the Famine Insurance grant. There is an increased provision of £131,000 under Post Office and Telegraph which is due for the most part to the requirements of wireless stations. The administration of the Province of Delhi will, we think, involve an increased expenditure of £60,000. In view of various urgent projects we have agreed to raise the grant for Imperial Civil works by £189,000, but there is a decrease of £300,000 under temporary buildings for Delhi.

Grants to Provinces.

22. The grants for education, relief of cess and other beneficial services, which I have mentioned, are not the least interesting feature in the Budget. When presenting the Financial Statement last year, I said that as in view of expenditure on the new capital at Delhi we should now have three sections in our annual capital programme instead of two, we might reasonably enlarge the conventional figure of a crore which we have generally endeavoured to secure as our revenue surplus. In spite of the loss of opium revenue I find myself in a position to follow this policy, and I have framed my Budget on the basis of a 2 crore Imperial surplus. In spite of the loss of opium revenue, I find it is possible not only to avoid the imposition of new taxation, not only to maintain the present standard of expenditure but to provide a substantial contribution to meet the ever-growing needs of the country. Those needs are multifarious; some are conspicuous and urgent. Education and Sanitation are twins of a phenomenal development. There is agriculture. There is the question of medical attendance and relief. Last but not least, unless we ignore the political organization of the country, there is the development of local self-government. For these interests, we have made due provision. We allot 1 crore for recurring expenditure on education and sanitation, distributing 85 lakhs to the major provinces, assigning 7 lakhs as Imperial expenditure and retaining a reserve of 8 lakhs. We add 10 lakhs to the provision for agricultural expenditure; we allot 10 lakhs for medical relief,—15½ out of these 20 lakhs being distributed among the major provinces. These grants require no explanation and I would only say that the recurring grant for education supplements and adds to the value of the large non-recurring grant for the same purpose which we are giving in the current year.

23. Finally we propose to make assignments to Local Governments to enable them to forego the amounts which at present are appropriated for Provincial use from the cess on land. This matter requires explanation. The cess I have mentioned is levied in all Provinces generally at the rate of 5 or $6\frac{1}{4}$ per cent. on annual value. In Bombay, Madras and the Central Provinces the entire proceeds go to Local Boards. In Bengal and Bihar, however, a one-anna cess is divided into two half-anna portions and while one of these, the "road cess," goes to District Boards the other, the "public works cess" is credited to Government. In the Punjab and the North-West Frontier Province, District Boards have to make a contribution of nearly 20 per cent. of the land cess to Provincial revenues for "General services." In the United Provinces also there are large appropriations though they have a different form in the two portions of the Province. In Agra there is a land cess of 5 per cent. of which about a third is taken by the Local Government to cover the cost of rural police; in Oudh the general cess which goes to District Boards is at the rate of $2\frac{1}{2}$ per cent. only of the annual value while a rate of 3 per cent. is levied separately on account of the cost of village police. The Council will remember that last year a resolution was moved by the Hon'ble Mr. Gokhale recommending the appointment of a Committee to enquire into the resources of local bodies. I had to oppose that resolution because the appointment of a Committee did not appear to be necessary or desirable; but I made it plain that the object of the resolution was one with which Government were in accord. The development and encouragement of Local Self-Government is indeed an object as to the desirability of which all are agreed, and it is with this object in view that we desire to increase their resources by abolishing the appropriations which I have mentioned. The consequence however of this abolition will be a loss to Provincial revenues which Local Governments cannot themselves sustain, and I therefore will make them assignments. The manner in which we proceed is as follows. The Local Governments while they take with the one hand appropriations

from Local Boards as I have described, with the other hand give them certain subventions. Certain of these subventions, such as those made out of the Imperial grant for primary education will continue to be made to the Boards; others of a general nature which are at present required to provide a sufficient income for certain Boards will be resumed. In Oudh a special adjustment will be necessary; the 3 per cent. village police cess will be abolished and a general cess of 5 per cent. imposed at the same rate as in Agra. Allowing for this modification the net loss to Provinces and consequently the amount we have to make good to them will be in Bengal 25 lakhs, in Bihar 23 lakhs, in the United Provinces 29½ lakhs and in the Punjab 2 lakhs, a total of nearly 79½ lakhs or £530,000. In deciding on the measure which I have now detailed to the Council we have, I consider, given a very substantial proof of our interest in local self-government. Last year in the debate on the resources of local bodies I mentioned the surprising way in which Mr. Gokhale plants seeds of policy which come to quick maturity, and I likened these to the mango seeds of the Indian juggler which covered for a little time from view astonish us presently with the appearance of trees bearing not only leaves, not only buds and flowers, but a goodly crop of wholesome fruit. If I may vary the figure, I should say that the Government of India have their orchards to the cultivation of which they give their best endeavours. Like all gardens these have their disappointments, their inexplicable failures; but none the less some of the crops are good. The present is a goodly basket, as an Indian gentleman might say "from our own garden;" and it contains something more substantial than a Committee.

Military Services.

24. The expenditure for five years is shown in the following table:—

	GROSS.					All Military heads.
	Army.	Marine.	Military Works.	Special Defences.	Total.	
					£	£
1909-10	.. .	18,901,181	461,157	858,342	28,604	20,249,284
1910-11	. . .	19,131,780	445,867	900,437	7,987	20,486,071
1911-12	. . .	19,536,546	450,728	909,657	4,706	20,901,637
1912-13 (Budget)	. . .	19,084,700	447,100	860,500	20,200	20,412,500
1912-13 (Revised)	. . .	19,608,700	476,800	880,600	15,900	20,982,000
1913-14 (Budget)	. . .	19,555,900	478,300	949,100	24,500	21,007,800
						19,646,800

25. As stated last year, the Military expenditure of 1912-13 as originally estimated was fixed at a figure below that of any year since 1903-04. After the estimates were closed it became essential to place an order in England for a large number of rifles which has led to an additional payment of £155,000 during the current year. The National Insurance Act involved a payment not in the estimate of about £15,000 on account of the British soldiers serving in India. The demand for working parties of troops in connection with the survey operations in progress on the North-East Frontier entailed unforeseen expenditure amounting to £54,000. The Arms Traffic operations proved more costly by £15,000 than was expected. The prices of food and forage have risen, in spite of the favourable harvests of the year, and account for an increase of roundly £174,000. In view of the favourable financial conditions of the year, additional funds to the extent of about £127,000 were also given to place the army transport on a more satisfactory footing; to allow of the commencement of a reserve of fodder; and for advancing works in progress and for the purchase of stores. The aggregate excess expected is £540,900, the bulk of which has arisen from unforeseen demands and the rise in rates of food and forage.

26. In the coming year there will again be a heavy bill for special services. Provision is made for the continuance of the Arms Traffic operations at a cost of £166,700. The winding up charges connected with the working parties employed

on the North-East Frontier are expected to amount to £33,300. On the other hand, the expected retention of Indian troops in China and Persia will continue to effect a saving.

27. Apart from all this, it has been necessary, in framing the military estimates of 1913-14, to take into account the fact that the temporary economies in ordinary expenditure amounting to £101,000, effected in the current year, cannot be repeated next year; and that the National Insurance Act introduces a new annual charge of £21,500. A larger provision of £186,600 for ordinary Home stores has been found necessary, owing to surplus stocks having been largely worked off, higher prices ruling for metals, and to the advance purchases of such stores in 1911-12 not being repeated in the current year.

28. The Schedule grant for 1913-14, amounting to £737,700, shows an increase of £217,600 as compared with the figure adopted in the current year, but it includes £119,000 to meet the final payments on account of the extra rifles which had to be ordered this year, and £106,700 for the acquisition of land and the commencement of building operations in connection with the new military cantonment at Delhi. The balance of the grant will be applied mainly to meeting the primary requirements of the army in the matter of guns, bayonets, swords and accoutrements, and to the continuance of building works in progress, notably in the direction of improving the accommodation of Indian troops. Provision is made on a modest scale for the inception of military aviation in India.

29. In respect of the permanent economies mentioned last year, a further saving has been effected by the disbandment of the Deoli and Erinpura cavalry squadrons. The question of army expenditure generally has been under the consideration of the Army in India Committee, presided over by Field-Marshal Lord Nicholson. Their report, which is expected shortly, will deal with the possibility of effecting further economies in military expenditure. The report of the Committee which examined the question of marine expenditure is still under consideration. The final result is an increase of the net military budget by £552,300 as compared with the current year's budget.

Railways.

30. I have already given in the revenue account some of the more important Railway figures. The results of the present year are remarkable. In 1912-13 we expect the return on the capital at charge to be 5·89 per cent. against 4·48 which was the percentage in 1909-10. If we take the railway revenue account as a whole and set the interest charges, the annuities, sinking fund payments and minor debits, such as cost of land and surveys, against the net earnings, we show a surplus of £5,616,000, the highest in the history of our Indian railways.

31. What I am now especially concerned with is the railway capital account, and I give therefore the figures of railway capital expenditure during the last five years and compare them with the estimate for next year:—

	1908-09.	1909-10.	1910-11.	1911-12.	1912-13, Revised.	1913-14, Budget.
	£	£	£	£	£	£
Open lines including rolling stock . . .	8,532,741	6,532,441	5,002,843	5,058,390	7,362,800	10,124,600
Lines under construction—						
(a) Started in previous years . . .	1,366,200	1,482,962	2,055,264	2,403,853	2,781,400	1,875,400
(b) Started in current year . . .	146,130	369,291	387,821	452,150	69,900	...
	10,045,071	8,384,694	7,445,928	7,914,393	10,214,100	12,000,000

32. The figures to which I invite special attention are these. The expenditure on capital account in the three years 1909-10 to 1911-12 averaged rather less than £8 millions. In the current year we budgeted originally for a railway programme of £9 millions. In the course of the year however we were able to increase the

provision to £10½ millions out of an increase in our balances and other improvements. For the coming year I propose to draw somewhat heavily on our ample balances and am in consequence able to advance the railway programme for 1913-14 to £12 millions.

33. This proves, I think, that I am not unsympathetic on the question of railways. I recognise fully their immense significance as an instrument of general progress, their necessity for the development of trade, their growing and indeed momentous importance to the finances of India; but in this, my last Financial Statement, I cannot refrain from a word of warning. In spite of the reckless utterances of obviously interested critics, I continue to deprecate any departure from a policy of the utmost caution in the matter of Railway Finance. It may be that in the future it will be possible to give more scope to private enterprise and increase through its agency the funds available for railway construction, but for the present I have to regard railways as a strictly business proposition. Our responsibility is all the greater now that they have attained a position of supreme importance in our financial system. It is said that the remunerative character of our railways is beyond question, that our railways are the milch cow of the Government of India, and that I am ungrateful. But what is the position? We are paying in the London market very nearly 4 per cent. for what we borrow. I bear in mind that in the current year the railways have paid us 5·89 per cent. But last year the return was 4·99 per cent., in 1910-11 it was 4·66 per cent., in 1909-10 it was 4·48 per cent.; even in good years in the present state of the money market the margin is a narrow one. Let me remind you that so recently as in 1908-09 our railway system was worked at a net loss to the State. I said at that time that we must never allow our railways to become again, even temporarily, a net burden on the general taxpayer. I repeat that assertion. As matters stand we have in our railways a splendid asset. Let us safeguard that asset. Any admission of doubtful schemes, or failure to count in each case the full cost, any disregard of financial considerations will surely lead to deterioration of a most serious character.

34. I urge that nothing be agreed to in the future which may weaken a position which is essential to the financial prosperity of India and to all the interests which that prosperity serves.

Irrigation.

35. The financial position of our great irrigation undertakings may be gathered at a glance from this table which I present and which brings up to date the information given in previous Financial Statements.

Particulars.	1909-10.	1910-11.	1911-12.	1912-13 (Revised).	1913-14 (Budget).
	£	£	£	£	£
<i>Productive Works.</i>					
Capital outlay to end of the year .	29,145,119	30,855,971	31,929,338	33,439,738	34,918,738
Direct Receipts	2,249,011	2,236,989	2,319,176	2,541,200	2,542,600
Land Revenue due to Irrigation : .	1,111,158	1,170,065	1,343,135	1,495,200	1,518,800
TOTAL RECEIPTS . .	3,360,169	3,407,054	3,662,311	4,036,400	4,061,400
Working Expenses	1,065,481	1,080,404	1,103,180	1,090,700	1,108,400
Interest on debt	960,829	1,004,680	1,059,649	1,152,400	1,207,000
TOTAL WORKING EXPENSES . .	2,026,310	2,085,084	2,162,829	2,243,100	2,315,400
NET PROFIT . .	1,333,859	1,321,970	1,499,482	1,793,300	1,746,000

Irrigation—*contd.*

Particulars.	1909-10.	1910-11.	1911-12.	1912-13 (Revised).	1913-14 (Budget).
	£	£	£	£	£
<i>Protective Works.</i>					
Capital outlay to end of year . . .	3,112,121	3,444,204	3,803,846	4,207,046	4,778,046
Direct Receipts . . .	58,066	51,061	62,356	64,500	76,900
Land Revenue due to Irrigation . . .	6,230	7,940	8,330	10,800	10,900
TOTAL RECEIPTS . . .	64,296	59,001	70,686	75,300	87,800
Working Expenses	28,730	29,217	41,923	51,600	54,200
Interest on debt	97,882	110,730	123,218	136,200	152,800
TOTAL WORKING EXPENSES	126,612	139,947	165,141	187,800	207,000
NET LOSS	62,316	80,946	94,455	112,500	119,200
<i>Minor Works and Navigation.</i>					
Direct Receipts	235,691	228,465	247,054	251,200	254,700
Expenditure	889,435	877,728	836,407	871,800	921,300
NT Lss	653,744	649,263	589,353	620,600	666,600

36. On the 31st March 1912, 58,534 miles of main and branch canals and distributaries had been constructed, and by the end of the current year a mileage of 59,000 is expected, commanding over 48½ million acres of culturable land of which probably 23 million acres will actually be irrigated within the year. The net profit according to our anticipations on productive works will be £1,793,300, the net return on capital outlay being 8·81 per cent. or if works still under construction are excluded 10·27 per cent.

37. In addition to the canals in operation there are 59 projects which are either under construction, awaiting sanction or being examined by the professional advisers of the Government. Of these six are Minor Works. The Major Works of which 28 are productive and 25 protective, are designed to irrigate nearly 13 million acres at a total capital cost of about £45 millions, the yield anticipated on the productive works being 7·17 per cent.

38. Of the projects brought forward from the preceding year, I may first refer to the Punjab triple project. The progress of this great work is stated to be satisfactory. The Upper Chenab Canal was opened for irrigation by His Excellency the Viceroy on the 12th April 1912. The Lower Bari Doab Canal will be ready for opening in April next, and it is expected to open the Upper Jhelum canal by the autumn of 1914. It is hoped that the Upper Swat River canal will be ready by April 1914.

39. Two other projects mentioned last year in my Financial Statement, the Sukkur barrage and the Rohri canal, have been submitted for the sanction of the Secretary of State, while progress in the case of the Cauvery Reservoir and Sarda-advisers of the Government of India, is delayed by the necessity of considering the interests of certain Native States which are affected by these undertakings. During the year the Nira Right Bank canal has also been sanctioned by the Secretary of State at a cost of about 260 lakhs of rupees. It is designed to protect an area of 190,000 acres in the Sholapur district, which above almost all others in India stands in need of protection from drought and famine, and it is the most important project of the protective class which has been undertaken in this country.

40. Of the projects under consideration which have not previously been mentioned the most important are the Kistna reservoir in Madras, the extension of the Gokak

canal in Bombay, the Sutlej Valley canals and the Jumna dam project in the Punjab. The Kistna project contemplates the construction of a dam at a cost of $8\frac{1}{2}$ crores to hold up a reservoir with a gross capacity of 163,586 million cubic feet of water. The work if constructed will be the largest of its kind in the world exceeding in magnitude the Assuan dam on the Nile which, as now enlarged, has a gross capacity of 81,224 cubic feet. The Gokak canal extension, which is classed as protective, is to cost nearly 2 crores. The Sutlej Valley project aims at the utilization of the surplus supply of the Sutlej and Beas rivers and it will besides improving the water supply of the several inundation canals now dependent on the Sutlej, extend the benefits of irrigation into the great desert south of the river. It will probably cost 9 crores, while the Jumna dam project, the estimate of which is over 5 crores, provides for the construction of a dam at Koch in the Nahan State to ensure a fuller supply to areas commanded but insufficiently watered by the Western Jumna canal and extend the irrigation from that canal to some precarious tracts in the Umballa and Karnal districts.

Provincial Finance.

41. On the subject of Provincial Finance it is fortunately necessary for me to say but little. Two years ago I described in detail the scheme of permanent financial settlements, which we believe secures for both parties to the contract important advantages. In presenting my last Financial Statement I said that the scheme could not have had a better start than the year 1911-12 had given it. Now another year of prosperity has strengthened the position of the Provinces as well as our own. It is not so long ago that the Provincial authorities took a most gloomy view of their financial prospects. I remember well the spirited attack which was made on the Government of India on the subject of the Punjab settlements, and no year passes in which we do not hear the patriotic pleadings of the Hon'ble Pandit Madan Mohan Malaviya and others on behalf of the United Provinces. To all such representations I may have been held to be unsympathetic, but especially in India time brings the answer. The financial position of the Punjab and the United Provinces is very different now from their position even two or three years ago, and in general the Provinces have built up such substantial balances and have a margin between revenue and expenditure so adequate that they are not only well-to-do for the present but are well protected for the future. I must deal however in some detail with the case of the two Provinces, Assam and Burma, to which it is proposed to give special grants. Financially the conditions in these two Provinces are different. Assam at present has only a temporary settlement and in another two years it will be necessary to revise the terms of our agreement on a more permanent basis. Burma already has its permanent contract, and I am satisfied that the contract is essentially a sound one, for it secures to the Province a substantial growth of revenue which will presently supply it with ample funds for its requirements. At the moment, however, it cannot be denied that the province is in poor circumstances and that in spite of the exercise of due economy it finds a difficulty in squaring resources with requirements. But from another point of view there is a strong resemblance between the conditions in these two Provinces. The equipment of both, in the matter more particularly of communications, is far behind that of the rest of India, and their development is a matter for serious consideration. The question is no doubt what rate of progress is desirable, for ultimately both Provinces will find a sufficiency for their requirements in their own resources. But it is clear that unless we come to the assistance of Burma, progress in that Province will be injuriously delayed. The case of Assam is somewhat different because it was given a substantial grant with which to start its existing settlement; but here again it was recognised that the Province might spend this grant during the period of settlement and it would in the usual course be given a second grant at the beginning of the permanent settlement, the terms of which will shortly have to be considered. The reasons for the grants we propose will now be evident. By making these grants we assist the earlier development of Provinces which are extremely backward. We anticipate in the case of Assam a liability which might come on us when unfavourable seasons might make it difficult for us to meet it. And since the improvement of communications must make for an improvement of revenue in which the Imperial Government have a share, it may be added that these grants are in the nature of an investment in the business of the firm by the senior partner, namely the Government of India.

Ways and Means.

42. I have now finished with the Revenue account, the account that is to say that is concerned with the money credited to us as a final receipt and the expenditure which we have agreed should be charged against such receipts, and I turn to the question of our Ways and Means.

43. In the current year our programme provided for capital expenditure of nearly £11 $\frac{3}{4}$ millions, of which £9 millions were for railways, £1,416,000 for irrigation, and £1,333,000 for Imperial Delhi. We had to meet railway debentures which fell due to the extent of nearly £1 $\frac{1}{2}$ millions, and the ordinary drawings of India bonds of £ $\frac{1}{2}$ a million, and we arranged to repay the whole of the outstanding India bills of £4 $\frac{1}{2}$ millions. The great bulk of these obligations and requirements we proposed to meet by drawing on our balances; but we decided to raise a loan of 3 crores (£2 millions) in India and another of £3 millions in England, and we hoped to obtain £1,810,000 through railway companies apart from the money which they were to raise for the discharge of debentures. In the last item we have been disappointed, for the capital raised by railway companies has been only £495,000. In other respects our assets have increased very greatly above our anticipations. The greater part of the improvement has taken place in the revenue account with which I have already dealt in detail. This improvement shows itself first in the rise of the Imperial surplus from £1,478,000 to £3,362,000, and secondly in the banking account of the Provinces. Originally we had to estimate for a large net withdrawal by provinces; but they have not been able to work up fully to the scale of expenditure for which they had made provision in the Budget. Their own revenues have been better, and they have received large grants from us, the result of all these changes being that the aggregate provincial account shows now instead of a withdrawal of £1,558,000, a deposit of £4,019,000. On the debit side of our transactions, the most interesting item is the discharge of our India bills. This has now been carried through in accordance with the programme, and it is a matter of very great satisfaction to me that our account has been entirely cleared of these liabilities; our position has by these liquidations been greatly strengthened against the possibility of financial troubles in the future. The capital expenditure on Delhi, as I have already noticed, has been small. On the other hand, canals have taken a little more money than we provided for them in the Budget, and we have been able in the course of the year to make the substantial addition of £1 $\frac{1}{2}$ millions to the railway programme.

44. In 1913-14 we repeat the provision of £1,333,000 for the new city at Delhi, and we increase the irrigation allotment to £1,467,000. The most prominent feature of the year is however the raising of the provision for the railway programme to no less than £12 millions. The total capital outlay is estimated at £14,800,000. The only other important debits will be, first, the discharge of debt amounting to £1,869,000, chiefly on account of railway debentures which fall due in the course of the year and of the repayment of another £ $\frac{1}{2}$ million India bonds; secondly the deficit which is estimated at £2,839,000 in the provincial account. Altogether we have to find about £19 $\frac{1}{2}$ millions and this we propose to do mainly by utilising our balances. We propose to work to a closing balance of about £17 millions, and on that basis we think we can find £11 millions out of balances. Our revenue surplus will give us £1 $\frac{1}{2}$ millions. We propose to raise a loan of 3 crores (£2 millions) in India. The Secretary of State will not himself issue any sterling loan, but it is hoped that the capital raised by railway companies will give us £3 millions. We depend to the extent of £1 $\frac{1}{2}$ millions on our unfunded debt transactions, mainly Savings Banks, which we think will result in a net receipt of that amount, and we draw as usual on the grant for the redemption or avoidance of debt. The distribution of the closing balance at which we aim is that we should hold £12,429,000 in India and £4,442,000 in the Home Treasury. To work to these results after providing for the year's requirements, we estimate that the Secretary of State will sell Council Bills and Telegraphic Transfers on us to the extent of £21,200,000; but in addition he will as usual sell additional bills on India so far as our resources may permit if there is a sufficient demand for them. It will be understood that all my announcements about loans and drawings are subject to the usual reservations; the Secretary of State and the Government of India retaining full discretion to vary the amounts I have mentioned, in any way and to any extent that may be thought advisable.

Exchange, Currency and Gold Coining.

45. From this survey of our Ways and Means I pass to the adjoining territory of Exchange and Currency where there is some interesting ground to be traversed. I shall first sketch the general conditions of the year which are relevant to this subject. I shall describe a resumption of our rupee coinage, and I shall then pass to a consideration of two important steps in the development of our currency policy.

Exchange.

46. From the description of trade conditions which I gave at the beginning of my speech it will be at once surmised that there has been no exchange difficulty in the current year. Taking the value of merchandise dealt with on private account the value of Indian exports between April and December 1912 exceeded the value of imports by $61\frac{3}{4}$ crores, the excess being about $2\frac{3}{4}$ crores greater than in the previous year. The outstanding feature of the year is that since the 1st of April last the rate of exchange has never fallen below par, and this is a new thing in our experience. In 1909-10 a rate below 16 pence continued for the first six months of the year. In 1910-11 it lasted from the middle of May to the middle of August. In 1911-12 it held only for two weeks in June and this year it has disappeared. I do not wish to make too much of this feature; but while I remember that there was little employment for money last rains and my friends the bankers will point to the high rates of interest that have recently prevailed, I think a tendency is shown in the facts I have stated, as well as in our figures of rupee absorption and in the traffic returns of railways, to a diminution in the duration and intensity of the slack season and a more even distribution of trade throughout the year which would be very welcome.

47. The balance of trade in our favour, I have said, in nine months has been $61\frac{3}{4}$ crores. I need not attempt to explain how the whole difference has been equated; but I can account at once for $56\frac{3}{4}$ crores, for in the settlement of our claims on other countries we imported 12 crores in gold and silver bullion, $18\frac{1}{2}$ crores in sovereigns and accepted $26\frac{1}{4}$ crores in Council Bills. The sovereigns, I need hardly say, are not imported necessarily for use as coin, but in order to obtain currency in any form that is desired and they are largely turned into rupees. The absorption of gold, it is true, has continued to increase; in the first six months of 1912-13 it was a million pounds more than in the first six months of 1911-12. But that is only one element in the situation. The financing of the wheat trade which I have said was unusually active took two crores of rupees more from us than in the previous year. Jute, so far as currency is concerned, was a record crop, for the demands on our Calcutta Office in four months amounted to 12 crores of rupees, a sum exceeding even the previous record of 1906 and far above the requirements of any intermediate year. This leads me to the question of the coinage of rupees. We have not added to the rupees in circulation for the last five years. In November 1907 when coinage stopped we had 28 crores of rupees in hand. Then came the scarcity and the commercial crisis of 1907 and 1908 during which instead of an absorption there was a return of rupees from circulation. By September 1909 we had in our possession no less than 48 crores. Since then there has been a steady absorption. It has proceeded at a rate considerably slower than many anticipated though much as I personally expected, but it has gone on year after year and at the end of last April we had no more than 15 crores in hand. It was certain that in the next few months rupees would return; but it was equally certain that the resumption of coinage could not be avoided. The Secretary of State accordingly began to purchase silver in May last. Since then he has purchased £7,060,000 worth. This silver has yielded $15\frac{3}{4}$ crores of rupees. $10\frac{1}{2}$ crores passed into our ordinary balances in substitution for the gold used in the purchase, while the remainder, less cost of manufacture representing the profit on coinage, has been credited to the Gold Standard Reserve.

Currency.

48. Having cleared the way by this sketch of the year's history, I can proceed to a fuller discussion of the important currency developments which I mentioned, the first relating to the Gold Standard Reserve and the second to the coinage of gold in India. The first has to do with exchange and the requirements of international trade, the second with our internal currency. That there is a nexus between the two cases is clear, but as regards the nature and extent of this nexus widely different opinions are held. We are familiar with the view that a gold standard is impossible without a gold currency. On the other side it is suggested that the currency in the hands of the people is not to any great extent available when coin has to be sent out of the country in settlement of foreign demands. There is also strong opinion in favour of the view that the support which at times becomes necessary not only in this country

but elsewhere against an unfavourable balance of trade can best be found not in the currency in circulation but in strong reserves. I do not intend to enter on a discussion of these rival creeds. I would merely like to say that here in India we have made a great experiment in currency, that the experiment has been successful, and that we are satisfied with our system as at present developed. I recognise however that we must always be ready to strengthen and adjust it as the need arises, and that in carrying out such re-enforcements and adjustments we must attend to experience as well as theory and bear in mind that the conditions in India may in certain particulars be special and stand in need of exceptional treatment. This is the principle which should guide us in considering both the matters which I now lay before the Council. I take first the question of the Gold Standard Reserve. That Reserve has already reached the large figure of £22 millions including £4 millions held in rupees in India. But we have never forgotten that in the troubles of 1907-09 we lost in little more than a year no less than £15 millions sterling, and though we have generally other gold resources on which we could draw, I have always been anxious that the Reserve which is specially earmarked for the support of exchange should be strengthened. I have at the same time felt that it would be an advantage if a larger proportion of this Reserve were held in liquid gold instead of in securities. On these points we have had I think the unanimous support of Indian opinion, but the Secretary of State has not always seen eye to eye with us, and the Council may remember that a year ago I was not sanguine that we should succeed in converting him to our view. We have however succeeded. The Secretary of State has agreed to raise the sterling assets of the Gold Standard Reserve in London to £25 millions and to hold £5 millions of this amount in gold and his decision is gratifying to me as strengthening our defences against the fall in exchange of which there is always a danger in times of adverse trade conditions.

49. On the second development which I have to describe, I fear we cannot hope for the same unanimity of opinion. Yet I feel certain that the two despatches on the subject, which I shall lay, will be read with satisfaction by many both in this Council and outside it.

Gold Coining.

50. In regard to the coinage of gold I may say that the initial selection of any one coin would not in fact definitely exclude another, for while recommending to the Secretary of State the coinage of sovereigns, the Government of India referred to the future possibility, should it be considered advisable, of introducing some other smaller coin such as a ten-rupee piece. The sovereign introduces questions of control which as between ourselves and the Royal Mint are difficult of solution. For this or for any other reason, the final decision may be, to begin with, a special Indian coin, but the experience we should gain in coining an Indian piece may show that it would be worth our while to undertake the additional trouble and expense which would be involved in the coining of sovereigns.

51. On the general question, as I have said, there is much difference of opinion. There are those who seem to regard an institution of a gold mint as a cardinal point in currency policy and expect from it sudden and surprising results. Some are indifferent, regarding a gold mint merely as unnecessary, because they say we already get as much gold coin as we need from abroad, while there are others whose attitude is one of mistrust and condemnation, because they suspect that the establishment of a gold mint implies a radical change in the currency policy of the Government, or because they fear what is called the drain of gold to India. The first to my mind exaggerate the importance of the scheme and are unduly sanguine in forecasting its results. The last, I am confident, are unduly apprehensive.

52. The view taken by the Government of India is a very simple and I think obvious one, and it involves no departure whatever from our currency policy. We have no idea of converting our currency into gold. We are not going to buy gold bars in order to coin them. We cannot force a currency on the people, nor do we wish to do so. All we proposed is that if anyone who has gold wishes to have it coined he should be able to do so. The position is that in this country both gold and silver are established as legal tender currency. But while we can turn silver into coin, we have not so far been able to coin gold. The argument that, in point of fact, we can get by importation as much gold as we can use, is true but it is incomplete. For one thing India itself produces an amount of gold which is not inconsiderable. At present this goes to London, and it may continue to do so, but it is reasonable and it may prove economical that facilities should be given for coining it in this country if at any time the producers find their advantage in that alternative. Again there is a

large quantity of gold bullion in the country. Assuming that the necessity arises of converting it into coin, why should it have to be sent 7,000 miles for the purpose? Or who is to say that it may not on occasion be more profitable or convenient to import and coin gold bullion rather than to import sovereigns? On questions of this kind I strongly deprecate an *á priori* judgment. How any facilities for coining bullion which we give can increase the flow of gold to India I am unable to see. In one form or another India will get precisely the amount of gold which she wants and which she is able to pay for. It may be urged that the use of gold as currency at any rate is for this country a superfluity. But what does this argument assume? It assumes that for India not gold but some other form of currency is the best. On the other hand some authorities assume that a gold currency is always preferable. I make neither assumption. I leave it to the people to decide what suits them best, and all I say is that if they find they prefer gold they are just as much entitled to it as any other people in the world. Now when we are considering Indian currency we can no longer, as was the case not many years ago, think only of rupees. Out of the total additions to the currency in the three years ending March 1912 amounting to 65 crores, rupees accounted for only 28 crores. The habits of the people in fact are changing. The last Currency Report of the Comptroller General shows clearly that gold has to an increasing extent established itself in ordinary circulation, while the expansion of our note issues gives evidence of a desire for a handier currency than silver and a readiness to use a higher unit than the rupee. While therefore we do not pretend to know to what extent the facilities for coining gold will be used, we think that there are substantial facts to support the sentiment which has frequently been expressed in this country in favour of our having a gold mint of our own. And even without such support I make bold to say that sentiment is not a thing to be disregarded. The sentiment I mean is not that of any particular race, class or community. India is a great country, not only by reason of past achievements in the highest fields of thought, not only by reason of her enormous population and vast area, but because of her rapidly increasing importance in the world of commerce. I confess I think it is sometimes forgotten how big India is, and her growth in the matters with which I am more particularly concerned outstrips our ordinary conceptions of it. We are all united in this common bond that we are fellow citizens of one great Empire, and the sentiment I have in mind is the sentiment that should be common to all the people of a great and growing country. This mint, you may say, of which we are talking is a little thing. But if there is a feeling that India after all is entitled to its own mints and that those mints should be empowered to turn out any coins that India requires, can anyone say that the feeling is in any sense unreasonable? I cannot of course anticipate the decision that may be reached regarding the denomination of the coin which we should issue, but personally I say that the sentiment which favours a special Indian coin is to me easily intelligible. And I hope that our mints will continue to be Indian in the sense of being free from external control. Our mints may not be the best in the world, but I know of none better. The work they turn out is a credit to the Indian Government, and in saying so, I rely not on my own judgment but on the judgment of experts in Europe who have given me their opinions. This battle of the mints has now lasted for fifteen years. I do not for a moment say that throughout this period the issues have remained the same. The combatants have frequently changed their positions. The composition of the opposing forces has varied, as parties which at one time found themselves in one camp, transferred their allegiance presently to the other. But on the whole, India has fought for a gold mint all these years, and personally I am glad that at a time when my association with the government of this great country draws to a close, the question is being brought to an issue.

53. The Council will appreciate that all I have said in regard to exchange, currency, and the coining of gold is subject to a reservation. I refer of course to the statement made in the House of Commons by the Prime Minister. Mr. Asquith has stated that in the opinion of the Home Government the time has come for an enquiry into (*inter alia*) questions of currency and finance relating to India by an expert body and preferably by a Royal Commission. I myself believe that our system of currency and finance in India rests on a sufficiently solid foundation. I recognise however that it is the subject of many misunderstandings and of much misconception. A Commission of inquiry will clear the air and by increasing knowledge, it will diminish criticism. I believe that it will be educative rather than destructive. Holding this belief, I await with confidence the result of its deliberations on the currency conditions which I have described and which will now have to be submitted to its judgment.

Retrospect.

54. This is my last year of office, and it is permissible that I should review the administration of the Department the control of which I am about to surrender.

55. When I assumed charge towards the end of 1908, the country, after a decade of remarkable prosperity, had just passed through a period of distressful scarcity. The relapse was one of a kind to which, by reason of its climatic conditions, India has always been subject; but on this occasion its severity was accentuated by a financial stress that dislocated the world's greatest markets. The gravity of the situation is explained in a word when I say that the year 1908-09 ended not with an anticipated surplus but with a deficit of no less than £3 $\frac{3}{4}$ millions. From an agricultural point of view, the next year was favourable; but trade was slow in reviving and, as I said when I presented my second Financial Statement, the air of hopefulness, which pervaded the country as soon as a good monsoon had assured the agricultural position, was slow in penetrating the Finance Department. I remember well the difficulties which we encountered that year, the necessity we were under of explaining the situation to the large spending Departments and Local Governments, and calling on them to exercise all possible economies in view of our diminished resources, and their loyal response. In addition, when I came to sum up the experiences of the year and forecast the requirements of the next, I found myself faced with a great drop in opium revenue and the necessity of revising at considerable cost our settlement with Eastern Bengal and Assam, and I was forced to propose additional taxation. In 1910-11 the situation changed. Prosperity returned. Our revenues increased. We were able to expand those activities of Government which depend on money resources.

56. In this brief review I have mentioned the increase of taxation which took place in 1910-11. I do not wish to rake up the ashes of an old controversy, but I can scarcely pass the subject by. Whatever may be said about it, I am unrepentant. I hold this, indeed I regard as *res judicata*, that the taxation was justified on any reasonable forecast of immediate requirements at the time when it was imposed. I say that its absolute necessity might have been demonstrated at any moment during the last three years if what has now happened in our opium trade had happened previously. But there are other and more general considerations. If we had merely to provide for existing charges, the position would be simple; whenever revenue rose above expenditure, the excess would be cut off by a reduction in the scale of taxation. But India is not a developed country. It is not a country in which any one can accept the current equipment and the current scale of expenditure as sufficient. I am not suggesting taxation up to the hilt; but in view of urgent and legitimate demands I hold that the real question is not whether we could not have done without further taxation but whether the further taxation has in fact been burdensome. Some of our critics seem at times to forget that development has to be paid for. I claim to have established without hardship a broader basis of taxation which has been and will continue to be of benefit to the country.

57. A point I touch on is economy. Simple though this subject be, it seems to be open to misconception. On the one hand, it has been felt that I have been unnecessarily severe in effecting economies, whilst on the other hand, I have been criticised for assenting to a large increase in expenditure. What I mean by economy is neither the hasty reduction of expenditure in a crisis, nor the opposition to new expenditure without regard to its character or object. What I mean by economy is spending your money on good objects and getting your money's worth for what you spend. This object I have kept in view through good report and through bad report, or rather perhaps I should say through good and bad seasons without distinction, and I claim to have been successful in its attainment.

58. As relevant to this subject I mention the department of audit. That department is one with which, through a long experience, I have been familiar, and I know its value. I have endeavoured in this country to demonstrate my belief in it. I have every reason to think that the position of the Comptroller and Auditor General will be substantially improved, that he will be relieved of other financial duties and will be able to devote his whole time to the development of our audit system. I look for a new spirit in the Audit department, a spirit which will bring about a recognition of its true relationship to the Executive, which will ensure hearty co-operation in the work of Government.

59. A more general question is raised when we co-relate the expenditure we charge to revenue and our capital expenditure. There is no doubt a competition between these two classes, a competition which Mr. Gokhale has brought out clearly enough in more than one Resolution. But the principles which guide us in determining the allotments to be made for the various heads of revenue expenditure must equally guide us when we come to the distribution as between revenue and capital expenditure of an accrued surplus. There are enthusiasts for education and enthusiasts for railways. The Government of India have to hold the balance between them and endure the disparagement of both. I have always been opposed to any hard and fast rule. The distribution must be determined on a consideration of requirements at the time of allotments. There is another consideration. It is a mistake to regard our revenue and capital accounts as watertight compartments; there is always a movement from one to the other. In good years the revenue account supplies the capital; that has lately been the ordinary position. But the movement has sometimes been reversed, and if in the last year or two we have been using our surplus partly to pay off temporary debt, it must not be forgotten that that temporary debt was raised in part to make good a revenue deficit. The outstanding difficulty in Indian finance is its liability to extreme vicissitudes. The true use of surplus money in good years is to be found in the reduction and avoidance of debt. That is not a picturesque policy, but it is the only sound one. Now from this point of view what have we done in recent years? At Home our borrowings have been small. That may be the result of necessity rather than of choice; but in India where the market has been improving instead of deteriorating my loans have been studiously moderate. In 1909 I raised $2\frac{1}{2}$ crores; in 1910, $1\frac{1}{2}$ crores; in 1911, 2 crores; in 1912, 3 crores. The net result of my loan transactions, taking into account discharge of debt, is striking. In the following figures I include both direct borrowings by the Secretary of State and capital raised through Railway Companies.

In 1909-10 there was a net addition of £13 millions;
 In 1910-11 „ „ „ of £6½ millions;
 In 1911-12 „ „ „ of £1½ millions;
 and In 1912-13 „ „ „ a net decrease of £1 million.

Meanwhile the legitimate demands for non-recurring expenditure—the only demand which could be met from accrued surpluses—of our different departments, more particularly of education and sanitation, have been generously met. A reasonable railway and irrigation programme of capital expenditure has been maintained and while this has been effected, I have at the same time strengthened our position against the possibility of financial troubles by a restriction of borrowings. My restraint in the past will be an asset for my successors in the future.

60. I turn to another element of strength. By the end of 1909 there was practically no gold left in the Government reserves in this country. Since then by the ordinary operations of trade gold has flowed in, till we now hold £19,500,000 in our currency reserve in India. In the same reserve at Home we have £7,300,000; in the Gold Standard Reserve we have £18 millions in gold assets, and we hope, in consequence of the Secretary of State's recent decision, to have eventually £25 millions. At any rate at the moment we have altogether £45 millions in gold and gold securities and that is a bulwark of enormous strength against a fall in exchange. Our currency system seems to be sound. In our English way we have adapted it from time to time to meet requirements as they arose. The result I do not claim is perfect; but we may be satisfied with a scheme if it is practical. It has the approval of economic experts. It has been taken as an exemplar in other countries, and it has the confidence of our business men. If I have to take the responsibility when things go amiss, I am surely entitled to claim a little credit for success. The Indian believes in the efficacy of good intentions. I have meant well by India, and it means much to me in presenting my fifth Budget that I can honestly say that should financial trouble come on her, India is prepared to meet it.—*L'India farà da se.*

Conclusion.

61. A Financial Statement, the forerunner of the Budget, has to-day been presented, for the first time, in Delhi; restored to her pride of place as India's Imperial city. Through centuries Kings of every race have fought to win or keep her: the

blood of men and the tears of women have been freely shed to cement the Empires over which her owners have held sway. But I prefer to think of Delhi, not as the prize of conquest, or the home of conquerors, but as the capital of a contented empire, the abode of peace and prosperity, of wise and prudent counsels. Such I hope she may ever be.

Glorious though she has been, may Delhi rise to glories still greater; the glories—to quote the words of the Viceroy's speech which it devolved on me to read to you in the Diwan-i-Am—of “the peace, happiness and contentment of the millions over whom the King-Emperor exercises sway, the trust and confidence which England has been able to repose on their loyalty, the generous share which she had been able to give to the sons of India in sharing her councils and in shaping the destiny of this great and wonderful country.”

It rests largely with you and your successors in this Council to bring our hopes to fruition.

This is my last Budget, and this day practically ends my career in India.

I shall sever my connection with India with profound sorrow; but I rejoice exceedingly that I shall leave her loyal and prosperous.

GUY FLEETWOOD WILSON.

Delhi, March 1st, 1913.

FINANCIAL STATEMENT
OF THE
GOVERNMENT OF INDIA
MARCH 1913

ACCOUNTS	1911-1912
REVISED ESTIMATES	1912-1913
BUDGET ESTIMATES	1913-1914

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I.—General Statement of the Revenue, and Expenditure charged to

	For details, vide State- ment.	cc units, 1911-1912.	Budget Estimate, 1912-1913.	Revised Estimate, 1912-1913.	Budget Estimate, 1913-1914.
Revenue—					
Principal Heads of Revenue—					
Land Revenue	A	20,764,697	21,276,000	21,244,900	21,399,900
Opium	"	5,961,278	3,622,000	5,032,800	1,445,000
Salt	"	3,391,212	3,427,800	3,336,700	3,405,300
Stamps	"	4,815,129	4,908,000	5,095,800	5,231,500
Excise	"	7,609,753	7,907,900	8,173,700	8,416,900
Customs	"	6,468,567	6,398,300	6,984,600	6,862,800
Other Heads	"	5,194,604	5,217,800	5,453,200	4,919,100
TOTAL PRINCIPAL HEADS . . .		54,205,240	52,757,800	55,351,700	51,680,500
Interest					
Post Office	A	1,448,741	1,227,300	1,463,900	1,287,300
Telegraph	"	2,134,279	2,218,900	2,259,500	2,360,800
Mint	"	1,087,425	1,065,100	1,142,000	1,191,800
Receipts by Civil Departments	"	367,100	205,700	532,000	240,600
Miscellaneous	"	1,238,131	1,226,600	1,295,300	1,296,300
Railways : Net Receipts	"	813,076	552,400	713,100	589,200
Irrigation	"	15,891,725	14,540,200	18,217,400	17,623,500
Other Public Works	"	3,980,052	3,921,100	4,362,900	4,403,900
Military Receipts	"	326,924	320,900	300,900	286,900
TOTAL REVENUE . . .		1,343,057	1,318,000	1,346,600	1,361,000
TOTAL REVENUE . . .		82,835,750	79,354,000	86,985,300	82,321,800

DELHI,
FINANCE DEPARTMENT,
March 1st, 1913.

W. D. WOOLLAM,

Offg. Deputy Comptroller General

Revenue, of the Government of India, in India, and in England.

	For details, vide State- ment.	Accounts, 1911-1912.	Budget Estimate, 1912-1913.	Revised Estimate, 1912-1913.	Budget Estimate, 1913-1914.
Expenditure—					
Direct Demands on the Revenues	B	8,670,174	8,856,800	8,743,100	9,469,700
Interest	"	2,037,735	2,045,200	1,807,900	1,310,000
Post Office	"	2,008,470	2,049,200	2,036,400	2,057,200
Telegraph	"	1,093,934	1,094,500	1,121,100	1,231,000
Mint	"	116,507	101,400	142,300	103,700
Salaries and Expenses of Civil Departments	"	16,466,166	17,477,300	16,722,900	19,434,500
Miscellaneous Civil Charges	"	4,898,823	4,908,100	4,940,400	5,087,000
Famine Relief and Insurance	"	1,000,000	1,000,000	1,000,000	1,000,000
Railways : Interest and Miscellaneous Charges	"	12,103,955	12,518,300	12,601,300	13,071,200
Irrigation	"	3,174,883	3,314,900	3,313,100	3,564,600
Other Public Works	"	5,454,048	5,655,200	6,193,600	6,513,100
Military Services	"	20,901,637	20,412,500	20,982,000	21,007,800
 TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL . . . . .	...	77,926,332	79,433,400	79,604,100	83,849,800
<i>Add</i> —Provincial Surpluses: that is, portion of allotments to Provincial Governments not spent by them in the year.	End of B	1,414,027	...	4,019,300	...
<i>Deduct</i> —Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial Balances.	"	444,943	1,557,700	...	2,839,200
 TOTAL EXPENDITURE CHARGED TO REVENUE . . . . .	...	78,895,416	77,875,700	83,623,400	81,010,600
 SURPLUS . . . . .	...	3,940,334	1,478,300	3,361,900	1,311,200
 TOTAL . . . . .	...	82,835,750	79,354,000	86,985,300	82,321,800

M. F. GAUNTLETT,
Comptroller General.

R. W. GILLAN,
Secretary to the Government of India.

II.—General Statement of the Receipts and Disbursements of the

	For details, vide State- ment.	RECEIPTS.			
		Accounts, 1911-1912.	Budget Estimate, 1912-1913.	Revised Esti- mate, 1912-1913.	Budget Estimate 1913-1914.
Surplus	C	£ 3,940,334	£ 1,478,300	£ 3,361,900	£ 1,311,200
Railway, Irrigation and other Capital not charged to Revenue—					
Capital raised and deposited by Railway Companies (net)	"	17,497	1,965,600	565,600	3,160,900
Debt, Deposits, and Advances—					
Permanent Debt (net incurred)	C	1,823,173	2,931,100	2,937,000	131,500
Unfunded Debt (net incurred)	"	1,815,193	1,318,700	1,774,700	1,501,400
Deposits and Advances (net)	"	2,209,480	...	4,592,300	...
Loans and Advances by Imperial Government (net Repayments)	"	201,914	...	187,000	13,100
Loans to Local Boards for Railway Construction	"	6,583	6,900	6,900	7,100
Remittances (net)	"	49,524	3,400	146,700	65,200
Secretary of State's Bills drawn	"	25,070,216	15,500,000	27,060,000	21,200,000
TOTAL RECEIPTS . . . . .	...	35,133,914	23,204,000	40,632,700	27,390,400
Opening Balance—India . . . . .	...	13,566,922	11,808,222	12,279,689	18,336,389
England . . . . .	...	(a) 18,174,349	19,395,949	(a) 19,463,723	(a) 10,627,923
TOTAL . . . . .	...	66,875,185	54,408,171	72,376,112	56,354,712

(a) Include balances of the Gold Standard Reserve as shown

W. D. WOOLLAM,

Offg. Deputy Comptroller General.

DELHI,

FINANCE DEPARTMENT;

March 1st, 1913.

Government of India, in India and in England.

	For details, vide State- ment.	DISBURSEMENTS.			
		Accounts, 1911-1912.	Budget Estimate, 1912-1913.	Revised Estimate, 1912-1913.	Budget Estimate, 1913-1914.
Railway, Irrigation and other Capital not charged to Revenue—			£	£	£
Outlay on Irrigation Works	C	1,536,531	1,415,500	1,500,000	1,466,700
Outlay on State Railways	"	6,981,384	7,836,700	9,042,000	10,113,400
Initial outlay on new Capital at Delhi	"	4,992	1,333,300	155,200	1,333,300
Outlay of Railway Companies (net)	"	986,530	1,319,500	1,245,000	2,048,300
TOTAL CAPITAL ACCOUNT DISBURSEMENTS	...	9,509,437	11,905,000	11,942,200	14,961,700
Debt, Deposits and Advances—					
Temporary Debt (net Discharged)	C	500,000	4,500,000	4,500,000	...
Deposits and Advances (net)	"	...	1,184,300	...	2,175,300
Loans and Advances by Imperial Government (net Advances)	"	...	165,400	...	...
Loans and Advances by Provincial Governments (net Advances)	"	193,155	240,000	196,900	125,900
Secretary of State's Bill paid	"	24,929,181	15,769,000	26,772,700	21,202,000
TOTAL DISBURSEMENTS	...	35,131,773	33,763,700	43,411,800	38,464,900
Closing Balance—India . . . . .	...	12,279,689	12,868,022	18,336,389	12,428,789
England . . . . .	...	19,463,723 ^(a)	7,776,449	10,627,923 ^(a)	5,461,023 ^(a)
TOTAL	...	66,875,185	54,408,171	72,376,112	56,354,712

See notes on pages 348 and 349.

M. F. GAUNTLETT,
*Comptroller General.*R. W. GILLAN,
Secretary to the Government of India.

II.—General Statement of the Receipts and Disbursements of the

	For details, vide State- ment.	RECEIPTS.			
		Accounts, 1911-1912.	Budget Estimate, 1912-1913.	Revised Esti- mate, 1912-1913.	Budget Estimate 1913-1914.
Surplus	C	£ 3,940,334	£ 1,478,300	£ 3,361,900	£ 1,311,200
Railway, Irrigation and other Capital not charged to Revenue—					
Capital raised and deposited by Railway Companies (net)	"	17,497	1,965,600	565,600	3,160,900
Debt, Deposits, and Advances—					
Permanent Debt (net incurred)	C	1,823,173	2,931,100	2,937,000	131,500
Unfunded Debt (net incurred)	"	1,815,193	1,318,700	1,774,700	1,501,400
Deposits and Advances (net)	"	2,200,480	...	4,592,300	...
Loans and Advances by Imperial Government (net Repayments)	"	201,914	...	187,600	13,100
Loans to Local Boards for Railway Construction	"	6,583	6,900	6,900	7,100
Remittances (net)	"	49,524	3,400	146,700	65,200
Secretary of State's Bills drawn	"	25,070,216	15,500,000	27,060,000	21,200,000
TOTAL RECEIPTS . . . . .	...	35,133,914	23,204,000	40,632,700	27,390,400
Opening Balance—India . . . . .	...	13,566,922	11,808,222	12,279,680	18,336,389
England . . . . .	...	(a) 18,174,349	19,395,949	19,463,723	(a) 10,627,923
TOTAL . . . . .	...	66,875,185	54,408,171	72,376,112	56,354,712

(a) Include balances of the Gold Standard Reserve as shown

W. D. WOOLLAM,

Offg. Deputy Comptroller General.

DELHI,

FINANCE DEPARTMENT;
March 1st, 1913.

Government of India, in India and in England.

	For details, vide State- ment.	DISBURSEMENTS.			
		Accounts, 1911-1912.	Budget Estimate, 1912-1913.	Revised Estimate, 1912-1913.	Budget Estimate, 1913-1914.
Railway, Irrigation and other Capital not charged to Revenue—					
Outlay on Irrigation Works	C	1,536,531	1,415,500	1,500,000	1,466,700
Outlay on State Railways	"	6,981,384	7,836,700	9,042,000	10,113,400
D Initial outlay on new Capital at Delhi	"	4,992	1,333,300	155,200	1,333,300
Outlay of Railway Companies (net)	"	986,530	1,319,500	1,245,000	2,048,300
 Debt, Deposits and Advances—					
Temporary Debt (net Discharged)	C	500,000	4,500,000	4,500,000	...
Deposits and Advances (net)	"	...	1,184,300	...	2,175,300
Loans and Advances by Imperial Government (net Advances)	"	...	165,400	...	...
Loans and Advances by Provincial Governments (net Advances)	"	193,155	240,000	196,900	125,900
Secretary of State's Bill paid	"	24,929,181	15,769,000	26,772,700	21,202,000
 TOTAL DISBURSEMENTS					
Closing Balance--India . . . . .	...	12,279,689	12,868,022	18,336,389	12,428,789
England . . . . .	...	(a) 19,463,723	7,776,449	10,627,923	5,461,023
TOTAL . . . . .	...	66,875,185	54,408,171	72,376,112	56,354,712

to the notes on pages 348 and 349.

M. F. GAUNTLETT,
*Comptroller General.*R. W. GILLAN,
Secretary to the Government of India.

A.—Statement of the Revenue of

HEADS OF REVENUE.	ACCOUNTS, 1911-1912.					REVISE	
	INDIA. (RUPEE FIGURES.)		Total India (converted into £ at R15 = £1).	England.	TOTAL.	INDIA. (RUPEE FIGURES.)	
	Imperial.	Provincial.				Imperial.	Provincial.
Principal Heads of Revenue—							
I.—Land Revenue	11,53,67,139	19,61,0 317	20,764,697	...	20,764,697	7,38,63,000	24,48,11,000
II.—Opium	8,94,19,170	...	5,961,278	...	5,961,278	7,59,42,000	...
III.—Salt	5,08,68,180	...	3,391,212	...	3,391,212	5,60,51,000	...
IV.—Stamps	3,66,43,120	3,55,83,820	4,815,129	...	4,815,129	3,38,29,000	3,76,08,000
V.—Excise	3,39,35,352	8,02,10,933	7,609,753	...	7,609,753	3,46,26,000	8,79,79,000
VI.—Provincial Rates	13,592	82,16,603	548,080	...	548,080	21,000	83,38,000
VII.—Customs	9,70,28,499	...	6,468,567	...	6,468,567	10,47,69,000	...
VIII.—Assessed Taxes	1,36,86,519	1,11,06,662	1,652,878	...	1,652,878	1,42,56,000	1,15,65,000
IX.—Forest	10,38,209	2,82,44,480	1,952,179	...	1,952,179	9,76,000	3,03,77,000
X.—Registration	67,394	66,20,543	445,862	...	445,862	79,000	71,40,000
XI.—Tributes from Native States	89,25,074	...	595,005	...	595,005	90,46,000	...
TOTAL	44,69,92,248	36,60,86,358	54,205,240	...	54,205,240	40,24,58,000	42,78,18,000
XII.—Interest	1,04,88,928	43,87,150	991,739	457,002	1,448,741	1,07,04,000	42,62,000
XIII.—Post Office	3,20,14,179	...	2,134,279	...	2,134,279	3,38,92,000	...
XIV.—Telegraph	1,62,36,543	...	1,082,436	4,989	1,087,425	1,70,37,000	...
XV.—Mint	55,04,452	...	366,963	137	367,100	79,80,000	...
Receipts by Civil Departments—							
XVI.—Law and Justice { Courts	2,90,643	45,64,247	323,660	...	323,660	2,35,000	49,15,000
{ Jails	3,75,083	34,25,232	253,354	...	253,354	3,76,000	33,59,000
XVII.—Police	59,503	17,81,559	122,738	...	122,738	61,000	19,84,000
XVIII.—Ports and Pilotage . . . . .	...	22,76,052	151,737	...	151,737	...	23,88,000
XIX.—Education	44,906	30,39,247	205,610	...	205,610	50,000	32,40,000
XX.—Medical	7,658	9,82,168	65,988	859	66,847	9,000	11,26,000
XXI.—Scientific and other minor departments	2,75,801	14,22,008	113,187	998	114,185	2,43,000	14,40,000
TOTAL	10,53,597	1,74,90,513	1,236,274	1,857	1,238,131	9,74,000	1,84,32,000
Miscellaneous—							
XXII.—Receipts in aid of Superannuation	12,36,643	7,84,623	134,751	66,719	201,470	12,60,000	8,11,000
XXIII.—Stationery and Printing	6,61,671	7,91,691	93,891	...	93,891	6,33,000	7,95,000
XXIV.—Exchange	15,85,457	...	105,697	...	105,697	16,39,000	...
XXV.—Miscellaneous	25,34,016	30,50,543	372,304	36,714	409,018	15,16,000	28,68,000
TOTAL	60,17,787	46,26,860	709,643	103,433	813,076	50,48,000	44,74,000
Railways—							
XXVI.—State Railways (Gross Receipts)	50,35,67,021	1,16,465	33,578,899	230	33,579,129	55,58,90,000	1,10,000
Deduct :—Working Expenses	25,88,61,617	84,107	17,263,048	...	17,263,048	27,39,12,000	88,000
Surplus profits paid to Companies, etc.	72,30,008	...	482,001	...	482,001	98,19,000	...
Net Receipts	23,74,75,396	32,358	15,833,850	230	15,834,080	27,21,59,000	22,000
XXVIII.—Subsidised Companies (Government share of surplus profits and Repayment of advances of Interest)	1,92,296	...	12,820	44,825	57,645	2,14,000	...
TOTAL	23,76,67,692	32,358	15,843,670	45,055	15,891,725	27,23,73,000	22,000
Irrigation—							
XXIX.—Major Works: Direct Receipts	1,47,35,150	2,09,87,838	2,381,533	...	2,381,533	1,66,61,000	2,24,24,000
Portion of Land Revenue due to Irrigation	1,10,88,126	91,83,851	1,351,465	...	1,351,465	1,22,52,000	1,03,38,000
XXX.—Minor Works and Navigation	13,91,829	23,13,980	247,054	...	247,054	14,16,000	23,52,000
TOTAL	2,72,15,105	3,24,85,669	3,980,052	...	3,980,052	3,03,29,000	3,51,14,000
Other Public Works—							
XXXI.—Civil Works	10,53,848	38,50,019	326,924	...	326,924	5,65,000	39,48,000
Military Receipts—							
XXXII.—Army: Effective	92,45,431	...	616,362	444,668	1,061,030	1,11,00,000	...
Non-Effective	12,45,992	...	83,066	35,270	118,336	12,78,000	...
XXXIII.—Marine	1,04,91,423	...	699,428	479,938	1,179,366	1,23,78,000	...
XXXIV.—Military Works	12,73,487	...	84,900	...	84,900	13,17,000	...
	11,81,866	...	78,791	...	78,791	11,00,000	...
TOTAL	1,29,46,776	...	863,119	479,938	1,343,057	1,47,95,000	...
TOTAL REVENUE	79,71,91,155	42,89,58,927	81,743,339	1,092,411	82,835,750	79,61,55,000	49,40,70,000

India, in India and in England.

ESTIMATE, 1912-1913.			BUDGET ESTIMATE, 1913-14.							
Total India (converted into £ at R15 = £1).	England.	TOTAL.	INDIA. (RUPEE FIGURES.)		Total India (converted into £ at R15 = £1).	England.	TOTAL.	Increase + Decrease — of Budget, 1913-1914, as compared with Budget Estimate 1912-1913.	Increase + Decrease — of Budget, 1913-1914, as compared with Revised Estimate, 1912-1913.	
			Imperial.	Provincial.						
£	£	£	£	£	£	£	£	£	£	£
21,244,900	...	21,244,900	-31,100	12,55,99,000	19,53,99,000	21,399,900	...	21,399,900	+123,900	+155,000
5,062,800	...	5,062,800	+1,440,800	2,16,75,000	...	1,445,000	...	1,445,000	-2,177,000	-3,617,800
3,336,700	...	3,336,700	-91,100	5,10,80,000	...	3,405,300	...	3,405,300	-22,500	+68,600
5,095,800	...	5,095,800	+187,800	3,99,25,000	3,85,48,000	5,231,500	...	5,231,500	+323,500	+135,700
8,173,700	...	8,173,700	+265,800	3,57,80,000	9,04,73,000	8,416,900	...	8,416,900	+500,000	+243,200
557,300	...	557,300	+6,900	18,000	4,13,000	28,700	...	28,700	-521,700	-528,600
6,984,600	...	6,984,600	+586,300	10,29,42,000	...	6,862,800	...	6,862,800	+464,500	-121,800
1,721,400	...	1,721,400	+76,000	1,45,22,000	1,17,50,000	1,751,500	...	1,751,500	+106,100	+30,100
2,090,200	...	2,090,200	+115,700	10,11,000	2,94,36,000	2,029,800	...	2,029,800	+55,300	-60,400
481,300	...	481,300	+37,700	90,000	72,89,000	491,900	...	491,900	+48,300	+10,600
603,000	...	603,000	-900	92,58,000	...	617,200	...	617,200	+13,300	+14,200
55,351,700	...	55,351,700	+2,593,900	40,19,00,000	37,33,08,000	51,680,500	...	51,680,500	-1,077,300	-3,671,200
997,700	466,200	1,433,900	+236,600	1,09,30,000	43,27,000	1,017,100	270,200	1,287,300	+60,000	-176,600
2,259,500	...	2,259,500	+40,600	3,54,12,000	...	2,360,800	...	2,360,800	+141,900	+101,300
1,135,800	6,200	1,142,000	+76,900	1,78,01,000	...	1,188,800	5,000	1,191,800	+126,700	+49,800
532,000	...	532,000	+326,300	36,09,000	...	240,600	...	240,600	+34,900	-291,400
343,300	...	343,300	+21,600	2,62,000	48,30,000	339,500	...	339,500	+17,800	-3,800
249,000	...	249,000	-500	3,94,000	33,71,000	251,000	...	251,000	+1,500	+2,000
136,300	...	136,300	+28,800	64,000	17,93,000	124,000	...	124,000	+16,500	-12,300
157,900	...	157,900	+11,700	...	23,98,000	159,900	...	159,900	+13,700	+2,000
219,300	...	219,300	+6,600	59,000	34,02,000	230,700	...	230,700	+18,000	+11,400
75,700	800	76,500	+11,200	10,000	10,84,000	72,900	700	73,600	+8,300	-2,900
112,200	800	113,000	-10,700	1,80,000	15,71,000	116,800	800	117,600	-6,100	+4,600
1,293,700	1,600	1,295,300	+68,700	9,69,000	1,84,52,000	1,294,800	1,500	1,296,300	+69,700	+1,600
138,100	63,100	201,200	+2,100	12,63,000	8,68,000	142,100	64,600	206,700	+7,600	+5,500
95,200	...	95,200	+200	6,29,000	7,85,000	94,300	...	94,300	-700	-900
109,300	...	109,300	+109,300	5,00,000	...	33,300	...	33,300	+33,300	-76,000
292,200	15,200	307,400	+49,100	13,44,000	21,53,000	233,100	21,800	254,900	-3,400	-52,500
634,800	78,300	713,100	+160,700	37,36,000	38,06,000	502,800	86,400	589,200	+36,800	-123,900
37,066,600	200	37,066,800	+4,499,900	55,11,90,000	1,10,000	36,753,300	200	36,753,500	+4,186,600	-313,300
18,266,600	...	18,266,600	-599,900	28,21,62,000	87,000	18,816,600	...	18,816,600	-1,140,900	-550,000
654,600	...	654,600	-243,500	59,70,000	...	898,000	...	898,000	+13,100	+256,600
18,145,400	200	18,145,600	+3,656,500	26,30,58,000	23,000	17,538,700	200	17,538,900	+3,049,800	-606,700
14,300	57,500	71,800	+20,700	2,19,000	...	14,600	70,000	84,600	+33,500	+12,800
18,159,700	57,700	18,217,400	+3,677,200	26,32,77,000	23,000	17,553,300	70,200	17,623,500	+3,083,300	-593,900
2,605,700	...	2,605,700	+313,200	1,66,32,000	2,26,61,000	2,619,500	...	2,619,500	+327,000	+13,800
1,506,000	...	1,506,000	+121,700	1,24,36,000	1,05,10,000	1,529,700	...	1,529,700	+145,400	+23,700
251,200	...	251,200	+6,900	14,58,000	23,62,000	254,700	...	254,700	+10,400	+3,500
4,362,900	...	4,362,900	+441,800	3,05,26,000	3,55,33,000	4,403,900	...	4,403,900	+482,800	+41,000
300,900	...	300,900	-20,000	5,20,000	37,84,000	286,900	...	286,900	-34,000	-14,000
740,000	324,300	1,064,300	+21,700	1,09,74,000	...	731,600	330,600	1,062,200	+19,600	-2,100
85,200	36,000	121,200	+8,900	12,97,000	...	86,500	38,000	124,500	+12,200	+3,300
825,200	360,300	1,185,500	+30,600	1,22,71,000	...	818,100	368,600	1,186,700	+31,800	+1,200
87,800	...	87,800	-3,300	14,74,000	...	98,300	...	98,300	+7,200	+10,500
73,300	...	73,300	+1,300	11,40,000	...	76,000	...	76,000	+4,000	+2,700
983,300	360,300	1,346,600	+28,600	1,48,85,000	...	992,400	368,600	1,361,000	+43,000	+14,400
86,015,000	970,300	86,985,300	+7,631,300	78,35,65,000	43,92,33,000	81,519,900	801,900	82,321,800	+2,967,800	-4,663,500

Revenues of India, in India and in England.

ESTIMATE, 1912-1913.

Total India (converted into £ at R15=£1).	England.	TOTAL.	Increase + Decrease — as compared with Budget Estimate, 1912-1913.	BUDGET ESTIMATE, 1913-1914.				Increase + Decrease — of Budget, 1913-1914, as compared with Budget Estimate, 1912-1913.	Increase + Decrease — of Budget, 1913-1914, as compared with Revised Estimate, 1912-1913.		
				INDIA. RUPEE (FIGURES).		Total India (converted into £ at R15=£1).	England.				
				Imperial.	Provincial.						
£ 316,400	£ ...	£ 316,400	+ 44,200	R 32,44,000	£ 12,78,000	£ 301,500	£ ...	£ 301,500	£ + 29,300	£ - 14,900	
1,226,500	... ...	1,226,500	- 1,700	81,89,000	1,03,55,000	1,236,300	... ...	1,236,300	+ 8,100	+ 9,800
3,910,200	2,000	3,912,200	- 56,000	47,03,000	5,56,71,000	4,024,900	£ 1,300	4,026,200	+ 58,000	+ 114,000	
604,900	400	605,300	- 82,400	1,70,25,000	... ...	1,135,000	400	1,135,400	+ 447,700	+ 530,100
375,300	900	376,200	- 700	56,57,000	... ...	377,100	1,500	378,600	+ 1,700	+ 2,400
161,300	80,000	141,300	- 13,700	- 1,42,000	12,24,000	72,100	91,600	163,700	+ 8,700	+ 22,400	
434,400	... ...	434,400	+ 400	21,74,000	46,10,000	452,300	... ...	452,300	+ 18,300	+ 17,900
6,100	... ...	6,100	+ 200	... ...	... ...	... ...	... ...	... ...	- 5,900	- 6,100
259,800	200	260,000	+ 4,000	40,98,000	... ...	266,900	100	267,000	+ 11,000	+ 7,000
29,300	... ...	29,300	- 300	2,39,000	2,32,000	31,400	... ...	31,400	+ 1,800	+ 2,100
1,182,500	4,800	1,187,300	- 9,900	12,86,000	1,70,14,000	1,220,000	4,600	1,224,600	+ 27,400	+ 37,300	
248,100	... ...	248,100	+ 2,200	27,000	37,64,000	252,700	... ...	252,700	+ 6,800	+ 4,600
8,654,800	88,800	8,743,100	- 113,700	4,64,05,000	9,41,48,000	9,370,200	99,500	9,469,700	+ 612,900	+ 726,600	
3,333,400	6,204,100	9,537,500	- 37,600	3,80,85,000	1,34,15,000	3,433,300	5,912,800	9,346,100	- 229,000	- 191,400	
3,317,600	3,784,300	7,101,900	- 160,700	5,37,06,000	81,52,000	1,03,42,000	8,580,400	8,806,800	- 446,000	- 285,300	
1,163,800	124,800	1,288,600	- 47,100	1,232,900	1,26,900	7,387,200	1,359,800	- 118,300	- 71,200	... ...
- 1,148,000	2,295,000	1,147,000	- 245,400	- 2,37,73,000	30,73,000	- 1,380,000	1,979,100	599,100	- 793,300	- 547,900	
660,900	... ...	660,900	+ 8,100	1,06,64,000	... ...	710,900	... ...	710,900	+ 58,100	+ 50,000
- 487,100	2,295,000	1,807,900	- 237,300	- 1,31,09,000	30,73,000	- 669,100	1,979,100	1,310,000	- 735,200	- 497,900	
1,981,700	54,700	2,036,400	- 12,800	2,99,04,000	... ...	1,993,600	63,600	2,057,200	+ 8,000	+ 20,800
941,900	179,200	1,121,100	+ 26,600	1,45,96,000	... ...	973,100	257,900	1,231,000	+ 136,500	+ 109,900
135,200	7,100	142,300	+ 40,900	14,33,000	... ...	95,600	8,100	103,700	+ 2,300	- 38,600
1,546,800	380,800	1,927,600	+ 23,600	1,04,07,000	1,28,27,000	1,548,900	390,000	1,938,900	+ 34,900	+ 11,300	
2,996,900	3,200	3,000,100	+ 23,000	11,48,000	4,43,16,000	3,030,900	500	3,031,400	+ 54,300	+ 31,300	
878,500	... ...	878,500	- 10,700	19,44,000	1,14,83,000	895,100	... ...	895,100	+ 5,900	+ 16,600
4,651,800	1,600	4,653,400	- 7,600	37,59,000	7,03,12,000	4,938,100	1,500	4,939,600	+ 278,600	+ 286,200	
185,700	100	185,800	+ 10,200	... ...	29,83,000	198,900	100	199,000	+ 23,400	+ 13,200
2,566,100	10,500	2,576,600	- 491,300	20,62,000	5,90,09,000	4,071,400	10,500	4,081,900	+ 1,014,000	+ 1,505,300	
125,300	400	125,700	- 6,200	19,32,000	... ...	128,800	400	129,200	- 2,700	+ 3,500
1,376,500	12,100	1,388,600	- 308,200	23,65,000	2,78,63,000	2,015,200	12,000	2,027,200	+ 332,400	+ 638,600	
993,400	9,600	1,003,000	+ 76,700	1,32,70,000	25,73,000	1,056,200	22,800	1,079,000	+ 152,700	+ 76,000	
957,600	26,000	983,600	- 65,900	63,69,000	98,95,000	1,084,300	28,900	1,113,200	+ 63,700	+ 129,600	
16,278,600	444,300	16,722,900	- 754,400	4,32,56,000	24,12,61,000	18,937,800	466,700	19,434,500	+ 1,957,200	+ 2,711,600	
212,700	11,300	224,000	- 5,000	32,39,000	... ...	215,900	11,100	227,000	- 2,000	+ 3,000
1,100	409,000	410,100	+ 5,600	12,000	... ...	800	404,000	404,800	+ 300	- 5,300
1,204,300	2,074,000	3,278,300	+ 33,600	15,35,000	1,72,77,000	1,254,100	2,077,000	3,331,100	+ 86,400	+ 52,800	
587,400	96,400	683,800	- 7,900	11,96,000	77,15,000	594,100	84,600	678,700	- 13,000	- 5,100	
306,800	37,400	344,200	+ 6,000	21,48,000	38,06,000	396,900	48,500	445,400	+ 107,200	+ 101,200	
2,312,300	2,628,100	4,940,400	+ 32,300	81,30,000	2,87,98,000	2,461,800	2,625,200	5,087,000	+ 178,900	+ 146,600	
188,700	... ...	188,700	+ 55,200	6,99,000	... ...	46,600	... ...	46,600	- 86,900	- 142,100
29,000	14,900	43,900	+ 600	1,29,000	... ...	8,600	... ...	8,600	- 34,700	- 35,300
419,100	7,100	426,200	- 30,500	72,63,000	484,200	7,200	491,400	+ 34,700	+ 65,200	+ 112,200	
341,200	... ...	341,200	- 25,300	30,51,000	453,400	... ...	453,400	+ 86,900	... ...	... ...
978,000	22,000	1,000,000	... ...	1,11,42,000	37,50,000	992,800	7,200	1,000,000	... ...	... ...
30,795,400	5,718,700	36,514,100	- 1,018,400	14,17,57,000	37,10,30,000	34,185,800	5,507,300	39,693,100	+ 2,160,600	+ 3,179,000	

BUDGET ESTIMATE, 1913-1914.

INDIA.		England.		TOTAL.	
Amount in Rupees.	Equivalent in £ at R15=£1.	England.	... ...	... ...	... ...
5,00,79,000	3,338,600	3,631,300	6,969,900	... ...	... ...
36,27,000	241,800	175,500	417,300	... ...	... ...
5,37,06,000	3,580,400	3,806,800	7,387,200	... ...	... ...

B.—Statement of the Expenditure charged to the

HEADS OF EXPENDITURE.	ACCOUNTS, 1911-1912.					REVISED	
	INDIA. (RUPEE FIGURES.)		Total India (converted into £ at R 15 = £1)	England.	TOTAL.	INDIA. (RUPEE FIGURES.)	
	Imperial.	Provincial.				Imperial.	Provincial.
	R	R	£	£	£	R	R
Brought forward . . .	14,04,13,363	31,74,49,268	30,524,176	5,767,633	36,291,809	13,18,89,000	33,00,42,000
Railways—							
38.—State Railways : Interest on Debt . . .	4,24,81,923	...	2,832 28	3,446,942	6,279,070	4,63,50,000	...
Annuities in purchase of Railways . . .	...	...	...	3,357,301	3,357,301	...	...
Sinking Funds . . .	...	...	...	177,677	177,677	...	...
Interest chargeable against Companies on Advances . . .	31,44,602	...	209,640	175,500	385,140	34,14,000	...
Interest on Capital deposited by Companies . . .	26,80,203	...	178,680	1,647,290	1,825,970	28,98,000	...
40.—Subsidized Companies : Land, etc. . . .	8,96,204	13,190	60,626	...	60,626	7,64,000	19,000
41.—Miscellaneous Railway Expenditure . . .	2,62,400	10,160	18,171	...	18,171	8,47,000	9,000
TOTAL . . .	4,94,65,332	23,350	3,299,245	8,804,710	12,103,955	5,42,73,000	28,000
Irrigation—							
42.—Major Works : Working Expenses . . .	75,78,960	95,97,583	1,145,103	...	1,145,103	76,90,000	94,45,000
Interest on Debt . . .	66,69,010	93,25,070	1,066,272	116,595	1,182,867	74,74,000	99,83,000
42A.—Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance . . .	39,65,122	87,25,975	846,073	...	846,913	41,93,000	90,11,000
43.—Minor Works and Navigation . . .	...	...	840	...	...	...	...
TOTAL . . .	1,82,13,092	2,76,48,628	3,057,448	117,435	3,174,883	1,93,57,000	2,84,39,000
Other Public Works—							
44.—Construction of Railways charged to Provincial Revenues . . .	...	12,535	836	...	836	...	61,000
45.—Civil Works	1,12,37,405	6,92,88,892	5,368,419	84,793	5,453,212	1,62,75,000	7,52,10,000
TOTAL	1,12,37,405	6,93,01,427	5,369,255	84,793	5,454,048	1,62,75,000	7,52,71,000
Military Services—							
46.—Army : Effective	20,84,03,972	...	13,893,598	2,439,364	16,332,962	20,51,01,000	...
Non-Effective	1,04,85,675	...	699,045	2,504,539	3,203,584	1,06,12,000	...
...	21,88,89,647	...	14,592,643	4,943,903	19,536,546	21,57,13,000	...
46A.—Marine	37,61,939	...	250,796	199,932	450,728	37,92,000	...
47.—Military Works	11,30,86,104	...	872,407	37,250	909,657	1,27,59,000	...
47A.—Special Defences (1902)	40,570	...	2,705	2,001	4,706	1,00,000	...
TOTAL	23,57,78,260	...	15,718,551	5,183,086	20,901,637	23,23,64,000	...
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	45,51,07,452	41,44,22,673	57,968,675	19,957,657	77,926,332	45,41,58,000	43,37,80,000
<i>Add—Portion of Allotments to Provincial Governments not spent by them in the year</i>	...	2,12,10,407	1,414,027	...	1,414,027	...	6,02,90,000
<i>Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances</i>	...	66,74,153	444,943	...	444,943	...	...
Total Expenditure charged to Revenue	45,51,07,452	42,89,58,927	58,937,759	19,957,657	78,895,416	45,41,58,000	4940,70,000

	ACCOUNTS, 1911-1912.			
	INDIA.		England.	Total.
	Amount in Rupees.	Equivalent in £ at R 15 = £1.		
	R	£	£	£
Capital Expenditure not charged to Revenue—				
48.—State Railways	7,26,11,789	4,840,786	2,140,598	6,981,384
49.—Irrigation Works	2,17,33,198	1,448,880	87,651	1,536,531
TOTAL	9,43,44,987	6,289,666	2,228,249	8,517,915
51.—Initial Expenditure on new Capital at Delhi	74,799	4,986	6	4,992

Revenue of India, in India and in England—continued.

ESTIMATE, 1912-1913.			Increase + Decrease— as compared with Budget Estimate, 1912-1913.	BUDGET ESTIMATE, 1913-1914.					Increase + Decrease— of Budget, 1913-1914, as compared with Budget Estimate, 1912-1913.	Increase + Decrease— of Budget, 1913-1914, as compared with Revised Estimate, 1912-1913.			
Total India (converted into £ at R15 = £1).	England.	TOTAL.		INDIA. (RUPEE FIGURES.)		Total India (converted into £ at R15 = £1).	England.	TOTAL.					
				Imperial.	Provincial.								
£	£	£	£	R	R	£	£	£	£	£			
30,795,400	5,718,700	36,514,100	-1,018,400	14,17,57,000	37,10,30,000	34,185,800	5,507,300	39,693,100	+2,160,600	+3,179,000			
3,090,000	3,608,800	6,698,800	+185,200	5,00,79,000	...	3,338,600	3,631,300	6,969,900	+456,300	+271,100			
...	3,357,700	3,357,700	-100	...	...	3,379,500	3,379,500	+	+21,700	+21,800	
184,300	184,300	...	...	...	...	191,500	191,500	+	+7,200	+7,200
227,600	175,500	403,100	-24,500	36,27,000	...	241,800	175,500	417,300	-10,800	+14,200			
193,200	1,654,900	1,848,100	-14,600	34,33,000	...	228,900	1,726,200	1,955,100	+92,400	+107,000			
52,200	...	52,200	-69,000	16,00,000	10,000	107,300	...	107,300	-13,900	+55,100			
57,100	...	57,100	+6,000	7,58,000	...	50,600	...	50,600	-500	-6,500			
3,620,100	8,981,200	12,601,300	+83,000	5,94,97,000	10,000	3,967,200	9,104,000	13,071,200	+552,900	+469,900			
1,142,300	...	1,142,200	+36,400	78,61,000	95,78,000	1,162,600	...	1,162,600	+56,700	+20,300			
1,163,800	124,800	1,288,600	+47,100	81,52,000	1,03,42,000	1,232,900	126,900	1,359,800	+118,300	+71,200			
880,300	...	882,200	-43,300	16,29,000	93,05,00	108,600	...	108,600	+65,300	+108,600			
42,000	1,900	42,000	-42,000	45,91,000	26,400	7,200	933,600	+	+9,400	+51,400			
3,186,400	126,700	3,313,100	-1,800	2,22,33,000	2,92,25,000	134,100	134,100	3,564,600	+249,700	+251,500			
4,100	...	4,100	+600	...	32,000	2,100	...	2,100	-1,400	-2,000			
6,099,000	90,500	6,189,500	+537,800	1,48,59,000	8,15,25,000	6,425,600	85,400	6,511,000	+859,300	+321,500			
6,103,100	90,500	6,193,600	+538,400	1,48,59,000	8,15,57,000	6,427,700	85,400	6,513,100	+857,900	+319,500			
13,673,400	2,692,500	16,365,900	+510,900	20,36,18,000	...	13,574,500	2,723,000	16,297,500	+442,500	-68,400			
707,500	2,535,300	3,242,800	+13,100	1,06,40,000	...	709,400	2,549,000	3,258,400	+28,700	+15,600			
14,380,900	5,227,800	19,608,700	+524,000	21,42,58,000	...	14,283,900	5,272,000	19,555,900	+471,200	-52,800			
252,800	224,000	476,800	+29,700	34,01,000	...	226,700	251,600	478,300	+31,200	+1,500			
850,600	30,000	880,600	+20,100	1,39,39,000	...	929,300	19,800	949,100	+88,600	+68,500			
6,600	9,300	15,900	-4,300	2,62,000	...	17,400	7,100	24,500	+4,300	+8,600			
15,490,900	5,491,100	20,982,000	+569,500	23,18,60,000	...	15,457,300	5,550,500	21,007,800	+595,300	+25,800			
59,195,900	20,408,200	79,604,100	+170,700	47,02,06,000	48,18,22,000	63,468,500	20,381,300	83,849,800	+4,416,400	+4,245,700			
4,019,300	...	4,019,300	+5,577,000	{ ...	...	...	...	...	{ -1,281,500	-6,858,500
...	...	...	...	{ ...	4,25,89,000	2,839,200	...	2,839,200	{	
63,215,200	20,408,200	83,623,400	+5,747,700	47,02,06,000	43,92,33,000	60,629,300	20,381,300	81,010,600	+3,134,900	-2,612,800			
REVISED ESTIMATE, 1912-1913.			BUDGET ESTIMATE, 1913-1914.										
INDIA.		INDIA		INDIA		INDIA		INDIA		INDIA			
Amount in Rupees.	Equivalent in £ at R15 = £1.	England.	TOTAL.	Amount in Rupees.	Equivalent in £ at R15 = £1.	England.	TOTAL.	Amount in Rupees.	Equivalent in £ at R15 = £1.	England.	TOTAL.		
Rs.	£	£	£	Rs.	£	£	£	Rs.	£	£	£		
9,81,00,000	6,540,000	2,502,000	9,042,000	11,40,53,000	7,603,500	2,509,900	10,113,400						
2,20,01,000	1,466,700	33,300	1,500,000	2,06,77,000	1,378,500	88,200	1,466,700						
12,01,01,000	8,006,700	2,535,300	10,542,000	13,47,30,000	8,982,000	2,598,100	11,580,100						
22,23,000	148,200	7,000	155,200	1,99,25,000	1,328,300	5,000	1,333,300						

C.—Statement of Receipts and Disbursement of the

	ACCOUNTS, 1911-1912.			REVISED ESTIMATE, 1912-1913.			BUDGET ESTIMATE, 1913-1914.		
	India.	England.	TOTAL.	India.	England.	TOTAL.	India.	England.	TOTAL.
	£	£	£	£	£	£	£	£	£
Revenue (from Statement A)	81,743,339	1,092,411	82,835,750	86,015,000	970,300	86,985,300	81,519,900	801,900	82,321,800
Excess of Revenue over Expenditure charged to Revenue			3,940,334			3,361,900			1,311,200
Railway, Irrigation, and other Capital not charged to Revenue—									
OUTLAY OF RAILWAY COMPANIES—									
Repayments . . . . .	...	2,029	2,029	...	4,000	4,000	...	2,000	2,000
NET		0							
RAISED AND DEPOSITED BY RAILWAY COMPANIES—									
On account of Subscribed Capital	57,497	...	57,497	70,600	905,000	975,600	160,900	4,415,000	4,575,900
NET			17,497			565,600			3,160,900
Permanent Debt Incurred—									
<i>Sterling Debt</i> —									
India Stock . . . . .	...	2,855,103		...	3,000,000		...	...
<i>Rupee Debt</i> —									
Rupee Loan	1,333,333	...		2,000,000	...		2,000,000	...	
TOTAL NET	1,333,333	2,855,103	4,188,436	2,000,000	3,000,000	5,000,000	2,000,000	...	2,000,000
NET			1,823,173			2,937,000			131,500
Temporary Debt Incurred—									
Temporary Loans . . . . .	...	4,500,060	4,500,000	...	...	...	0	...	...
NET		0							0
Unfunded Debt—									
Deposits of Service Funds	89,721	...		90,100	...		90,000	...	
Savings Bank Deposits	6,750,855	...		7,556,700	...		7,509,800	...	
TOTAL NET	6,840,576	...	6,840,576	7,646,800	...	7,646,800	7,599,800	...	7,599,800
NET			1,815,193			1,774,700			1,501,400
Deposits and Advances—									
Balances of Provincial Allotments	1,414,027	...		4,019,300	...		...	...
Appropriation for Reduction or Avoidance of Debt	457,967	...		341,200	...		453,400	...	
Deposits of Local Funds—									
District Funds	3,696,473	...		4,170,500	...		3,914,000	...	
Other Funds	1,194,862	...		1,347,500	...		1,182,500	...	
Deposits of Sinking Funds	27,552	...		42,100	...		43,800	...	
Gold Standard Reserve . . . . .	...	9,485,535		3,265,700	11,263,900		...	6,178,100	
Currency Reserve—									
Council Bills appropriated . . . . .	...	1,988,333		...	...		...	...
Gold received from India . . . . .	...	...		1,600,000	...		...	...
Gold transferred	1,988,333	...		...	...		...	...
Departmental and Judicial Deposits	24,965,219	...		26,870,900	...		26,204,700	...	
Advances	10,604,375	27,227		5,198,600	8,600		4,606,800	24,600	
Suspense Accounts	287,178	...		128,100	...		17,600	...	
Exchange on Remittance Accounts (net)	22,555	...		...	...		...	...
Miscellaneous	26,174	...		2,400	...		6,800	...	
TOTAL NET	44,684,715	11,501,095	56,185,810	45,386,300	12,872,500	58,258,800	36,420,600	6,202,700	42,632,300
NET			2,209,480			4,592,300			0
Carried over	134,650,460	19,950,638		141,118,700	17,751,800		127,710,200	11,421,600	

Government of India, in India and in England.

	ACCOUNTS, 1911-1912.			REVISED ESTIMATE, 1912-1913.			BUDGET ESTIMATE, 1913-1914.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
Expenditure, Imperial and Provincial (from Statement B)	£	£	£	£	£	£	£	£	£
Add—Provincial Surpluses transferred to "Deposits"	57,968,675	19,957,657	77,926,332	59,195,900	20,408,200	79,604,100	63,468,500	20,381,300	83,849,800
Deduct—Provincial Deficits charged to "Deposits"	1,414,027	...	1,414,027	4,019,300	...	4,019,300	...	...	...
TOTAL	444,943	...	444,943	...	...	...	2,839,200	...	2,839,200
58,937,759	19,957,657	78,895,416	63,215,200	20,408,200	83,623,400	60,629,300	20,381,300	81,010,600	
Railway, Irrigation, and other Capital not charged to Revenue—									
OUTLAY ON IRRIGATION WORKS	1,448,880	87,651	1,536,531	1,466,700	33,300	1,500,000	1,378,500	88,200	1,466,700
OUTLAY ON STATE RAILWAYS	4,840,786	2,140,598	6,981,384	6,540,000	2,502,000	9,042,000	7,603,500	2,509,900	10,113,400
INITIAL EXPENDITURE ON NEW CAPITAL AT DELHI	4,986	6	4,992	148,200	7,000	155,200	1,328,300	5,000	1,333,300
OUTLAY OF RAILWAY COMPANIES—									
Payments for Capital outlay	314,614	673,945	988,559	171,700	1,077,300	1,249,000	227,400	1,822,900	2,050,300
NET			986,530			1,245,000			2,048,300
RAISED AND DEPOSITED BY RAILWAY COMPANIES—									
Payments for discharge of Debentures	...	40,000	40,000	...	410,000	410,000	...	1,415,000	1,415,000
NET			0			0			0
Permanent Debt Discharged—									
Sterling Debt—	...			...		...
Madras Railway Debentures									
Indian Midland Do.	...	868,700	...	...	249,700	...	...	170,000	
India Bonds	...	907,500	...	...	1,227,900	...	...	1,111,200	
Rupee Debt—	...	500,000	...	...	500,000	...	...	500,000	
4½ p. c. loans	67	...	...	...	...	...	...	...
4 p. c. Loans	80,910	...	...	82,400	...	...	82,400	...	
3½ p. c. Loans	200	...	...	100	...	...	100	...	
3 p. c. Loans	7,886	...	...	2,800	...	...	4,800	...	
Provincial Debentures	...			100	...	...	...	...
TOTAL	89,063	2,276,200	2,365,263	85,400	1,977,600	2,063,000	87,300	1,781,200	1,868,500
NET			0			0			0
Temporary Debt Discharged—									
Temporary Loans	...	5,000,000	5,000,000	...	4,500,000	4,500,000	...	...	...
NET			500,000			0			0
Unfunded Debt—									
Special Loans	269	...	200	...	...	200	...	...
Deposits of Service Funds	93,577	...	93,700	...	...	96,200	...	...
Savings Bank Deposits	4,931,537	...	5,778,200	...	...	6,002,000	...	...
TOTAL	5,025,383	...	5,872,100	...	...	5,872,100	...	...
NET			0			0			0
Deposits and Advances—									
Balances of Provincial Allotments	444,943	...	...	...	...	...	2,839,200	...	
Deposits of Local Funds	3,593,981	...	4,015,800	...	...	3,847,300	...	...
District Funds	1,121,803	...	1,215,200	...	...	1,134,300	...	...
Other Funds	9,889,183	...	3,265,700	11,332,600	...	...	6,164,500	...	
Gold Standard Reserve	...								
Currency Reserve—									
Council Bills appropriated	1,988,333	...	...	...	...	...	...	...
Gold Transferred	...	655,000	...	1,600,000	...	...	...	...
Sums invested	...	1,333,333	...	...	...	...	...	...
Departmental and Judicial Deposits	24,514,769	...	26,653,700	...	...	26,133,300	...	...
Advances	10,231,543	73,813	5,198,100	180,100	...	4,594,200	...	25,000	
Suspense Accounts	111,078	...	186,700	...	...	69,800	...	...
Exchange on Remittance account (net)	...	...	18,600	...	...	...	...	...
Miscellaneous	19,027	24	...	...	...	...	...	...
TOTAL	42,024,977	11,951,353	53,976,330	40,553,800	13,112,700	53,666,500	38,618,100	6,189,500	44,807,600
NET			0			0			2,175,300
Carried over	112,686,448	42,127,410	118,053,100	44,028,100	...	...	115,970,800	34,193,000	

C.—Statement of Receipts and Disbursements of the

	ACCOUNTS, 1911-1912.			REVISED ESTIMATE, 1912-1913.			BUDGET ESTIMATE, 1913-1914.		
	India.	England.	TOTAL.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward . . .	134,659,460	19,950,638		141,118,700	17,751,800		127,710,200	11,421,600	
Loans and Advances by Imperial Government . . .	264,742	...	264,742	260,000	...	260,000	199,000	...	199,000
NET . . .			201,914			187,600			13,100
Loans and Advances by Provincial Governments . . .	986,707	...	986,707	1,091,300	...	1,091,300	937,600	...	937,600
NET . . .			0			0			0
Loans to Local Boards for Railway Construction . . .	6,583	...	6,583	6,900	...	6,900	7,100		7,100
NET . . .			6,583			6,900			7,100
Remittances—									
Inland Money Orders . . .	32,427,579	...		33,333,300	...		34,693,400	...	
Other Local Remittances . . .	87,885	...		440,100	...		434,700	...	
Other Departmental Accounts . . .	6,226	...		...	...		...	...
Net Receipts by Civil Treasuries from—									
Post Office . . .	2,168,276	...		2,241,900	...		2,028,300	...	
Railways . . .	12,606,038	...		14,765,700	...		13,704,100	...	
Public Works . . .	8,700			...	...		...
Net Receipts from Civil Treasuries by—									
Telegraph . . .	733,423	...		733,700	...		718,300	...	
Marine . . .	291,885	...		260,100	...		199,300	...	
Military Works . . .	738,525	...		719,400	...		808,100	...	
Military . . .	13,268,513	...		13,146,600	...		13,017,800	...	
Remittance Account between England and India—									
Purchase of Silver . . .	...	...		7,060,000	...		...	...
Railway transactions . . .	2,195,707	7,655		3,650,300	24,600		4,914,900	504,800	
Other . . .	903,598	1,253,414		2,559,900	1,877,700		771,800	1,390,000	
TOTAL . . .	65,436,355	1,261,069	66,697,424	78,911,000	1,902,300	80,813,300	71,285,700	1,894,800	73,180,500
NET . . .			49,524				146,700		65,300
Secretary of State's Bills drawn . . .	...	25,070,216	25,070,216	...	27,060,000	27,060,000	...	21,200,000	21,200,000
TOTAL RECEIPTS . . .	201,353,847	46,281,923		221,387,900	46,714,100		200,139,600	34,516,400	
Opening Balance . . .	13,566,922	(a) 18,174,349		12,279,689	(b) 19,463,723		18,336,389	(c) 10,627,923	
GRAND TOTAL . . .	214,920,769	64,456,272		233,667,589	66,177,823		218,475,989	45,144,323	

(a) Of this amount £1,477,358 represents the funds of the Gold Standard Reserve.
 (c) " £1,005,000 " " " "

Government of India, in India and England—continued.

	ACCOUNTS, 1911-1912.			REVISED ESTIMATE, 1912-1913.			BUDGET ESTIMATE, 1913-1914.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward . .	112,686,448	42,127,410		118,053,100	44,028,100		115,970,800	34,193,000	
Loans and Advances by Imperial Government . .	62,828	...	62,828	72,400	...	72,400	185,900	...	185,900
NET . .			0			0			0
Loans and Advances by Provincial Governments . .	1,179,862	...	1,179,862	1,288,200	...	1,288,200	1,063,500	...	1,063,500
NET . .			193,155			196,900			125,900
Remittances—									
Inland Money Orders . .	32,398,535	...		33,333,300	...		34,666,700	...	
Other Local Remittances . .	...	...		441,000	...		434,700	...	
Other Departmental Accounts . .	127	...		...	...		...	...
Net payments into Civil Treasuries by—									
Post Office . .	2,158,879	...		2,241,900	...		2,028,300	...	
Railways . .	12,704,524	...		14,647,300	...		13,704,100	...	
Net Issues from Civil Treasuries to—									
Telegraph . .	740,023	...		733,700	...		718,300	...	
Marine . .	292,953	...		260,100	...		199,300	...	
Military Works . .	749,165	...		719,400	...		808,100	...	
Military . .	13,268,720	...		13,146,600	...		13,017,800	...	
Remittance Account between England and India—									
Purchase of silver . .	...							
Railway transactions . .	2,914	2,200,448		24,600	7,060,000		504,800	4,914,900	
Other . .	1,466,921	664,691		3,596,900	3,650,300		1,547,900	575,400	
TOTAL . .	63,782,761	2,865,139	66,647,900	69,144,800	11,521,800	80,666,600	67,625,000	5,490,300	
NET . .			0			0			
Secretary of State's Bills paid . .	24,929,181	...	24,929,181	26,772,700	...	26,772,700	21,202,000	...	21,202,000
TOTAL DISBURSEMENTS . .	202,641,080	44,992,549		215,331,200	55,549,900		206,047,200	39,683,300	
Closing Balance . .	12,279,689	(b) 19,463,723		18,336,389	(c) 10,627,923		12,428,789	(d) 5,461,023	
GRAND TOTAL . .	214,920,769	64,456,272		233,667,589	66,177,823		218,475,989	45,144,823	

(b) Of this amount £1,073,710 represents the funds of the Gold Standard Reserve.
 (d) " £1,018,600 "

M. F. GAUNTLETT,
Comptroller General.

R. W. GILLAN,
Secretary to the Government of India.

D.—Account of Provincial Savings charged to Revenue, and held at the disposal of Provincial Governments under their Provincial Settlements.

Provincial Balances.

	Central Provinces and Berar.	Burma.	Eastern Bengal and Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	Equivalent in £ at R15 = £1.	
										£	
Accounts, 1911-1912.											
Balance at end of 1910-1911	27,72,214	54,08,065	72,89,698	1,30,78,265	88,90,485	69,74,978	1,55,90,102	1,63,06,351	7,61,10,158	5,074,010	
Added in 1911-1912	12,14,573	...	52,18,802	82,98,235	1,44,240	33,98,055	29,38,502	...	2,12,10,407	1,414,027	
Spent in 1911-1912	...	12,60,040	...	...	...	...	...	54,14,113	66,74,153	444,943
Balance at end of 1911-1912	39,86,787	41,48,025	1,25,08,500	2,13,74,500	88,34,725	1,03,73,033	1,85,28,604	1,08,92,238	9,06,46,412	6,043,094	
Revised Estimate, 1912-1913.											
Balance at end of 1911-1912	39,86,787	41,48,025	41,96,000	1,66,25,000	1,30,62,000	88,34,725	1,03,73,033	1,85,28,604	1,08,92,238	9,06,46,412	6,043,094
Added in 1912-1913	44,97,000	69,12,000	35,59,000	1,17,73,000	65,69,000	83,28,000	84,36,000	43,01,000	59,15,000	6,02,90,000	4,019,300
Spent in 1912-1913	...	...	...	...	...	...	...	...	...	...
Balance at end of 1912-1913	84,83,787	1,10,60,025	77,55,000	2,83,98,000	1,96,31,000	1,71,62,725	1,88,09,033	2,28,29,604	1,68,07,238	15,09,36,412	10,062,394
Budget Estimate, 1913-1914.											
Balance at end of 1912-1913	84,83,787	1,10,60,025	77,55,000	2,83,98,000	1,96,31,000	1,71,62,725	1,88,09,033	2,28,29,604	1,68,07,238	15,09,36,412	10,062,394
Added in 1913-1914	...	...	...	...	...	...	...	...	...	...
Spent in 1913-1914	8,68,000	51,54,000	19,94,000	89,03,000	46,09,000	39,98,000	43,87,000	80,91,000	45,85,000	4,25,89,000	2,839,200
Balance at end of 1913-1914	76,15,787	59,06,025	57,61,000	1,94,95,000	1,50,22,000	1,31,64,725	1,44,22,033	1,47,38,604	1,22,22,238	10,83,47,412	7,223,194

W. D. WOOLLAM,
Offg. Deputy Comptroller General.

M. F. GAUNTLETT,
Comptroller General.

R. W. GILLAN,
Secretary to the Government of India.

DELHI;
FINANCE DEPARTMENT;
March 1st, 1913.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs. on Thursday, the 6th March 1913, based on the Indian Daily Weather Reports of the period.

1. The first two days of the week were practically rainless, but another depression entered Baluchistan from the west and introduced a period of unsettled weather which lasted up to the end of the week, and gave precipitation in all the rainfall divisions of Northern and Central India, with the exception of Rajputana East and Central India West.

2. *Burma*.—Rainfall occurred in Tenasserim on most days, and at Mandalay and Maymyo on the 5th.

Northeast India, including Orissa.—Rainfall was nearly general in Bihar, Chota Nagpur and North Bengal on the 5th, and extended over the rest of the division on the following day.

The United Provinces, Central India and the Central Provinces.—In the United Provinces rainfall was local on the 3rd and nearly general on the 4th; in the Central Provinces and Central India East only local falls occurred.

Northwest India.—There was nearly general precipitation in the Punjab on the 3rd and 4th, in the eastern half of Baluchistan on the 1st and 2nd, and in Sind on the 2nd. In the North-West Frontier Province precipitation occurred chiefly in the hills and was nearly general on the 1st, 2nd and 3rd. In Kashmir no precipitation of importance occurred, and in Rajputana and Gujarat only light falls were reported from Bikaner and Ahmedabad.

The Peninsula.—There were only a few falls in the extreme south.

3. The chief daily amounts were as follows:—

February 28th. Tavoy 1·05".

March 1st, Tavoy 1·30", Pachmarhi 1·13", Quetta 1·50", Chaman 0·98" and Parachinar 1·61".

" 2nd, Nowgong 1·02" and Parachinar 1·87".

" 3rd, Chakrata 1·03", Fort Sandeman 0·80", Cherat 1·86", Peshawar 0·61", Khushab 0·60", Lahore 1·06", Ludhiana 1·28", Ambala 0·78" and Simla 0·80".

" 4th, Ranchi 1·07", Hazaribagh 1·25", Cawnpore 0·94", Bahrach 1·51", Bareilly 1·13", Meerut 0·90", Roorkee 1·18", Mukteswar 1·33", Pendra 1·25", Delhi 0·45", Simla 2·10", Ludhiana 0·82" and Khushab 0·59".

" 5th, Moulmein 1·20", Shillong 1·28", Cherrapunji 1·30", Saugor Island 0·91", Burdwan 1·07", Bogra 0·91", Jalpaiguri 1·05", Balasore 1·00", Hazaribagh 1·09", Patna 1·07", Naya Dumka 1·17" and Trivandrum 1·33".

4. The rainfall of the week was 20 per cent. or more in excess in Malabar, Lower Burma, the whole of northeast India, the United Provinces, the Central Provinces, Central India East, and the whole of northwest India excluding Kashmir, Gujarat and Rajputana East. It was 20 per cent. or more in defect in the Bay Islands, Upper Burma, Kashmir, Rajputana East, Hyderabad and the Madras Coast North.

The seasonal rainfall up to date was 20 per cent. or more in excess in Burma, northeast India, the United Provinces, the Central Provinces East, Baluchistan, Sind and Malabar; was within 20 per cent. of the normal in Central India East, the Central Provinces West, the Punjab and Kashmir; and upwards of 20 per cent. in defect elsewhere.

Division.	RAINFALL DATA FOR WEEK ENDING ON 6TH MARCH 1913.			RAINFALL DATA FROM 29TH NOVEMBER 1912 TO 6TH MARCH 1913.				SEASONAL PERCENTAGE DEPARTURE FROM NORMAL.	
	Actual rainfall in inches.	Normal rainfall in inches.	Excess or deficit in inches.	Actual rainfall of season to date in inches.	Normal rainfall in inches.	Excess or deficit in inches.	This week.	Last week.	
1	2	3	4	5	6	7	8	9	
Bay Islands	0	0·1	-0·1	3·4	10·0	-6·6	-66	-66	
Lower Burma	0·6	0·1	+0·5	1·2	1·0	+0·2	+20	-33	
Upper Burma	0	0·1	-0·1	0·9	0·7	+0·2	+29	+50	
Assam	0·5	0·4	+0·1	4·4	2·8	+1·6	+57	+63	
Bengal	0·6	0·3	+0·3	3·0	1·6	+1·4	+87	+85	
Orissa	0·8	-0·2	+0·6	3·5	2·0	+1·5	+75	+50	
Chota Nagpur	1·9	0·2	+1·7	8·3	2·7	+5·6	+207	+156	
Bihar	0·9	0·1	+0·8	2·4	1·3	+1·1	+85	+25	
United Provinces, East	1·0	0·1	+0·9	2·4	1·7	+0·7	+41	-13	
United Provinces, West	0·9	0·1	+0·8	3·7	2·8	+0·9	+32	+4	
Punjab, East and North	0·9	0·3	+0·6	3·1	3·7	-0·6	-16	-35	
Punjab, South-west	0·6	0·2	+0·4	1·9	1·7	+0·2	+12	-13	
Kashmir	0·1	0·9	-0·8	7·1	8·2	-1·1	-13	-4	
N.-W. Frontier Province	0·5	0·3	+0·2	2·1	2·8	-0·7	-25	-36	
Baluchistan	1·5	0·3	+1·2	6·4	4·4	+2·0	+45	+20	
Sind	0·2	0·1	+0·1	1·0	0·8	+0·2	+25	+14	
Rajputana, West	0·1	0	+0·1	0·3	0·8	-0·5	-63	-75	
Rajputana, East	0	0·1	-0·1	0·2	1·0	-0·8	-80	-78	
Gujarat	0	0	0	0	0·1	-0·1	-100	-100	
Central India, West	0	0	0	0	0·5	-0·5	-100	-100	
Central India, East	0·9	0·1	+0·8	2·4	2·1	+0·3	+14	-25	
Berar	0·1	0·1	0	0·1	1·4	-1·3	-93	-100	
Central Provinces, West	0·3	0·1	+0·2	1·6	1·5	+0·1	+7	-7	
Central Provinces, East	0·8	0·2	+0·6	4·9	1·9	+3·0	+158	+141	
Konkan	0	0	0	0	0·2	-0·2	-100	-100	
Bombay Deccan	0	0	0	0	0·4	-0·4	-100	-100	
Hyderabad, North	0	0·1	-0·1	0·3	0·7	-0·4	-57	-50	
Hyderabad, South	0	0·1	-0·1	0·1	0·7	-0·6	-86	-83	
Mysore	0	0	0	0	1·0	-1·0	-100	-100	
Malabar	0·3	0·1	+0·2	2·9	2·4	+0·5	+21	+13	
Madras, South-east	0	0	0	2·9	6·9	-4·0	-58	-58	
Madras Deccan	0	0	0	0	0·9	-0·9	-100	-100	
Madras Coast, North	0	0·1	-0·1	0·3	2·7	-2·4	-89	-88	

G. C. SIMPSON,
for Director General of Observatories.

Dated 6th March 1913.

E. D. MACLAGAN,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 1st March 1913.

Burma.—Tavoy reports 1.32 inches of rain. Light showers fell in three other districts. Threshing and winnowing of winter rice are almost completed. Agricultural operations for spring and summer rice and miscellaneous crops are progressing normally. The condition of standing crops is good. The price of unhusked rice has fallen further at Rangoon.

Assam.—Slight rain fell in most districts. Ploughing for early and late rice and jute is in progress. Gathering of mustard is nearly finished. Crushing of sugarcane and pruning of tea are proceeding. The average price of common rice is nearly 2 per cent. higher than last week. Cattle disease prevails in Sylhet and Manipur.

Bengal.—During the week light rain fell throughout the Province except in places in the Chittagong division. Preparation of lands for autumn paddy and jute is going on briskly. Harvesting of spring crops and pressing of sugarcane are in progress. Prospects of standing crops are generally good. The average price of common rice for the Province has risen by about 1.5 per cent. as compared with that of the previous week. Cattle disease is reported from Khulna and from parts of Burdwan and Tippera.

Bihar and Orissa.—The rainfall was fairly general over the Province, the fall being light to moderate. Preparation of land and pressing of sugarcane continue. Harvesting of oilseeds and pulses is going on. Planting of sugarcane has commenced. The recent rainfall has slightly damaged standing spring crops. The condition of standing crops is otherwise good. The price of common rice has generally risen in Bihar and is almost stationary in Orissa and Chota Nagpur. The condition of cattle is on the whole good. The supply of fodder and water is sufficient throughout the Province. The condition of standing crops in the Feudatory States of Orissa is reported to be good.

United Provinces.—Rain has fallen throughout the Provinces except in Bundelkhand. The fall was fairly heavy in the hills, the eastern submontane districts and in Muttra and light elsewhere. Some damage from hail is reported. Crops are generally in good condition. Peas and gram are being harvested and opium extraction has commenced. Extra crops are being largely sown. Pressing and planting of cane continue. Fodder and water are sufficient. In Mirzapur there are 1,891 persons on test works and 10,790 on ordinary canal works and water works. In the Chakia district of the Benares State there are 1,639 persons on regular works and 2,490 in receipt of gratuitous relief. Cattle disease is still widespread in Bundelkhand; elsewhere it is diminishing. Prices are steady with a tendency to rise.

Punjab.—Sufficient rain has fallen in all districts. The condition of irrigated spring crops is average to good and of unirrigated crops generally fair. Sowings of extra spring crops and pressing of sugarcane continue. The outturn of sugarcane is average to good. Ploughing for autumn crops has commenced. Cattle are generally healthy but fodder is insufficient in places. Prices remain high.

North-West Frontier Province.—Good rain fell throughout the Province improving standing crops. The weather is cool and cloudy. The condition of irrigated crops is good and unirrigated average. Sugarcane and extra spring crops are being sown in Peshawar and Bannu. The condition of cattle is good. Fodder is sufficient except in Dera Ismail Khan. The water-supply is sufficient. Prices are high but slightly falling.

Jammu.—The rain during the week was good. Prices are fluctuating. Wheat sells from 9 to 16 and maize from 13 to 20 seers per rupee. The condition of standing crops is fair. Cattle disease of mild type prevails in the Riasi and Kathua tahsils. Fodder is insufficient in some tahsils.

Kashmir.—Slight rain fell on three occasions during the week and was useful to spring crops. Ploughing and sowing for spring crops are in progress. Prices are normal with a tendency to rise. Cattle disease prevails in some villages of the Kulgam tahsil. Fodder is average.

Rajputana.—The weather is clear and cool. The rainfall in cents was:—Jaisalmer 30 to 73, Bikaner 64 to 114 and Alwar 5. Slight rain fell in Jaipur. Spring crops are being irrigated and are in fair condition. Some damage to crops from hailstorms is reported in

Jaipur. Prospects are generally fair. Cattle disease is reported in a few places. Fodder and water are sufficient. Prices are generally high and stationary. The opium crop in Kishangarh is doing well.

Central India.—The rainfall was partial in Gwalior and Bundelkhand. The weather was cool and occasionally cloudy and stormy. The outturn of spring crops is good. Cattle disease prevails in parts of Gwalior, Indore, Bhopal, Bundelkhand and Bhopawar. The fodder supply is good. Prices are normal in Bhopal, above normal in Baghelkhand, fluctuating in Indore and steady elsewhere.

Central Provinces.—During the week Bhandara had $1\frac{3}{4}$ inches of rain. The Vindhyan, Satpura and Chattisgarh districts and Jubbulpore, Narsinghpur and Nagpur also received light showers ranging from 11 to 82 cents. Harvesting of spring crops continued and prospects are favourable. Fodder continues to be dear and scarce in Wardha and parts of Chhindwara, and dear in Saugor, Akola and Amravati. Water is sufficient everywhere. Agricultural stock is generally in good condition. Variations in prices are unimportant.

Feudatory States.—Four States had rain ranging from 30 cents to $1\frac{1}{2}$ inches. The condition of spring crops is generally good. Wheat rose in Udaipur and Jashpur and rice fell in Jashpur by 2 seers per rupee.

Bombay.—Slight rain fell during the week in parts of Sind. The rainfall was beneficial. Standing crops are generally in good condition except in parts of Larkana where they have been damaged slightly by frost. Harvesting of spring crops is generally in progress. Cotton picking continues in parts of Nawabshah, Gujarat, the Karnatak, Cutch and Rewa Kantha. The fodder supply is deficient in Ahmednagar. Agricultural stock is generally in good condition and sufficient except in parts of Cutch. The condition of stock is deteriorating in Ahmednagar. Drinking water is generally adequate except in parts of Ahmednagar and Sholapur. Water for irrigation is deficient in parts of West Khandesh, Ahmednagar, Sholapur and Bijapur. Prices are high but generally stationary. The public health is generally good. Grain stocks are sufficient.

The weekly report on the famine and scarcity is as follows:— Distress is deepening in Ahmednagar. Return of emigrants continues. There is no wandering or emaciation. Two kitchens and five poor houses have been opened. The people on relief are generally in good condition. Steps are being taken to organise special measures for weavers and artizans. The public health is generally good. Land revenue suspensions have been granted and *takavi* advanced freely for fodder and wells. Government grass continues to find a ready sale. Measures for the improvement of the water supply from Government and Local Board grants continue. Four cattle kitchens have been opened from charitable funds. The numbers on gratuitous relief for the week ending the 1st March were:—Ahmednagar 18,358; Poona and Sholapur 1,231. Total 19,589.

Hyderabad.—Slight showers fell in isolated parts during the week. The average fall was 5 cents. Spring crops are fair to good except in parts of the Aurangabad, Bir and Usmanabad districts. Spring crops are being generally harvested. Crops have been damaged by insects in parts of the Raichur and Karimnagar districts. Late rice is being weeded and irrigated in parts. Crops are fair to good. Fodder is being imported into the affected talukas of the Aurangabad and Bir districts. *Takavi* is being distributed and ordinary works have been increased. The daily average number of labourers on works during the week ending 22nd February was:—8,618. The total number was 60,326. Cattle disease prevails in 9 talukas, fodder scarcity in 19 and water scarcity in 14. Prices:—Wheat $6\frac{1}{4}$, coarse rice $5\frac{1}{2}$ and *juar* $10\frac{1}{4}$ seers per rupee. White *juar* is selling in Hyderabad City at 12 seers per rupee. The highest price in districts is 7 seers in Karimnagar and the lowest $24\frac{1}{7}$ seers in Adilabad.

Mysore.—Prices of food grains are generally steady. Markets are well supplied. Standing crops are in good condition. Prospects of the season are good. Cattle are generally healthy. Water and fodder are available.

Coorg.—Threshing of rice continues. Prices of food grains are stationary. The public health is fair. Water and fodder for cattle are sufficient.

Madras.—The rainfall was light in parts of the Circars and in Malabar. There was no rain elsewhere. Standing crops are fair to good. Harvesting of dry crops, paddy and sugarcane is proceeding with outturn fair to normal. Sowings of dry crops and paddy are proceeding normally in parts. The condition of cattle is generally good. Fodder and water are generally sufficient. Prices are stationary.

SUPPLEMENT TO THE GAZETTE OF INDIA, MARCH 8, 1913. 357

Statement showing the number of persons in receipt of relief in districts in which famine has been declared.

Name of Province or State.	PRECEDING WEEK (REVISED).			PRESENT WEEK.			Increase or decrease.
	Relief works.	Gratuitous and special relief.	Total.	Relief works.	Gratuitous and special relief.	Total.	
1	2	3	4	5	6	7	8
<i>British Provinces.</i>							
Bombay	19,156	19,156	...	19,589	19,589	+433

E. D. MACLAGAN,
Secretary to the Government of India.

Statement showing the number of persons on relief works and in receipt of gratuitous relief in the Districts of British Provinces and in Native States affected by famine or scarcity in India.

For the week ending 22nd February 1913.

No.	Name of district or State.	AREA UNDER FAMINE RELIEF.						TRACTS UNDER OBSERVATION AND TEST.		
		Area affected in square miles.	Estimated population of area in column 3.	Number of persons employed on relief works.	NUMBER OF PERSONS ON GRATUITOUS AND SPECIAL RELIEF.			Grand total on relief.	Number of persons on test works.	Number of persons in receipt of gratuitous relief.
1	2	3	4	5	6	7	8	9	10	11
<i>Districts.</i>										
1	Ahmednagar	5,076	742,000	...	.....	19,156	19,156	19,156	...	...
2	Poona	(Not given).	...	...	.....	.....	.....	...	...	256
3	Sholapur	...	...	...	.....	.....	.....	...	...	975
	Total Bombay	5,076	742,000	...	.....	19,156	19,156	19,156	...	1,231
<i>United Provinces.</i>										
1	Mirzapur	(Not given)	...	.....	.....	.....	.....	...	2,322	...
<i>Native States.</i>										
1	Chakia district of the Benares State.	Ditto	...	.....	.....	.....	.....	...	2,950	2,512
	Total United Provinces.	...	...	...	.....	.....	.....	...	5,272	2,512

E. D. MACLAGAN,
Secretary to the Government of India.

SUPPLEMENT TO THE GAZETTE OF INDIA, MARCH 8, 1913.

GOVERNMENT OF INDIA.
DEPARTMENT OF COMMERCE AND INDUSTRY.

IMPORTS (in hundredweights) of COTTON (raw), WHEAT, RICE (including paddy), GRAM and PULSE, LINSEED, RAPE and MUSTARD SEED, JUTE, and TEA, into certain ports in December 1912, and from 1st January to 31st December 1912 and in the corresponding period of 1911.

Whence exported	COTTON, raw										Whence exported	
	Calcutta		City of Bombay		Karachi		Madras ports		TOTAL			
	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912		
Imports in December												
<i>By Rail and River—</i>											<i>By Rail and River—</i>	
Assam . . .	205	26	...	...	...	...	...	...	205	26	Assam
Bengal . . .	40	3,414	212	...	...	...	...	...	40	3,414	Bengal
Bihar and Orissa . . .	—	—	—	—	—	—	—	—	—	212	Bihar and Orissa	
U. P. of Agra and Oudh . . .	4,731	31,274	18,727	244,733	...	6,540	...	...	23,458	282,547	U. P. of Agra and Oudh
Punjab . . .	1,935	7,654	23,060	124,335	78,462	290,786	...	...	103,457	422,775	Punjab
Sind and Br. Baluchistan . . .	...	...	...	182	60,863	79,135	...	...	60,863	79,317	Sind and Br. Baluchistan
Raj. and C. India . . .	25	522	19,262	49,401	...	1,034	...	...	19,287	50,957	Raj. and C. India
Bombay . . .	548	1	81,006	206,485	...	...	892	...	82,446	206,486	Bombay
Central Provinces and Berar . . .	35,005	6,367	150,866	246,062	...	...	...	...	543,871	252,429	Cent. Provs. and Berar.
Nizam's Territory . . .	713	717	34,416	96,173	...	...	10,335	...	4,708	45,464	Nizam's Territory
Madras . . .	...	...	...	...	...	...	19,959	39,621	19,959	39,621	Madras
Mysore . . .	...	...	194	1,003	...	...	242	725	436	1,728	Mysore
TOTAL . . .	43,202	50,187	685,531	968,324	139,325	377,495	31,428	45,144	899,486	1,441,150	TOTAL	
<i>By Sea—</i>											<i>By Sea—</i>	
Bengal . . .	974	875	...	518	...	...	...	...	974	1,393	Bengal
Bihar and Orissa . . .	—	—	—	—	—	—	—	—	—	—	Bihar and Orissa	
Bombay . . .	714	1,064	...	...	425	137	2,353	3,006	3,492	4,207	Bombay
Sind and Br. Baluchistan . . .	...	...	38,186	53,175	...	...	...	...	38,186	53,175	Sind and Br. Baluchistan
Madras . . .	3,073	3,336	964	8,512	...	...	...	...	4,037	11,887	Madras
Burma . . .	14,869	14,247	950	2,125	...	...	179	18	15,998	16,390	Burma
Non-Br. Ports in India . . .	...	...	13,841	58,173	3	2	...	...	13,844	58,175	Non-Br. Ports in India
Foreign countries . . .	950	423	68,517	12,619	205	...	2,257	1,233	71,929	14,275	Foreign countries	
TOTAL . . .	20,580	19,945	122,458	135,122	633	139	4,789	4,296	148,460	159,502	TOTAL	
TOTAL IMPORTS . . .	63,782	70,132	807,989	1,103,446	139,958	377,634	36,217	49,440	1,047,946	1,600,652	TOTAL IMPORTS	
Imports to end of December												
<i>By Rail and River—</i>											<i>By Rail and River—</i>	
Assam . . .	184,249	62,908	...	...	676	...	...	...	184,249	62,908	Assam
Bengal . . .	24,144	97,048	—	—	—	—	—	—	24,151	97,724	Bengal	
Bihar and Orissa . . .	—	11,798	—	—	—	—	—	—	—	11,798	Bihar and Orissa	
U. P. of Agra and Oudh . . .	—	—	—	—	—	—	—	—	—	—	U. P. of Agra and Oudh	
Punjab . . .	83,431	125,538	208,351	657,463	3,321	7,723	2	...	295,105	790,724	Punjab	
Sind and Br. Baluchistan . . .	13,608	14,648	105,348	360,274	473,852	1,076,816	...	...	592,808	1,451,733	Sind and Br. Baluchistan
Raj. and C. India . . .	49,501	2,608	625,299	584,081	1,717	477,821	...	...	547,520	478,003	Raj. and C. India
Bombay . . .	2,852	993	2,634,293	1,631,069	...	...	10,536	8,767	2,647,681	1,640,829	Bombay
Cent. Provs. and Berar . . .	111,775	129,155	2,267,071	2,969,754	...	...	...	...	2,378,846	3,098,909	Cent. Provs. and Berar
Nizam's Territory . . .	1,604	2,322	376,503	681,286	...	...	98,02	152,547	477,009	835,155	Nizam's Territory
Madras . . .	1,747	1,712	20,098	50,867	...	...	1,015,467	1,295,217	1,037,312	1,347,796	Madras
Mysore . . .	12	28	15,619	6,736	...	...	19,652	20,468	35,283	27,227	Mysore
TOTAL . . .	432,923	448,758	6,252,582	6,942,388	1,026,410	1,563,459	1,144,566	1,476,994	8,856,481	10,431,599	TOTAL	
<i>By Sea—</i>											<i>By Sea—</i>	
Bengal . . .	75,310	44,921	15,821	11,296	...	...	...	1,787	91,131	58,004	Bengal
Bihar and Orissa . . .	—	3	—	—	—	—	—	—	—	3	Bihar and Orissa	
Bombay . . .	31,572	18,098	9,270	905	2,057	2,288	70,262	46,138	113,161	67,429	Bombay	
Sind and Br. Baluchistan . . .	1,827	...	252,672	333,685	...	...	...	...	254,499	333,685	Sind and Br. Baluchistan
Madras . . .	37,080	40,279	41,575	168,039	...	...	1	99	78,656	208,417	Madras
Burma . . .	45,990	123,066	973	9,573	...	...	358	630	47,321	133,269	Burma
Non-Br. Ports in India . . .	305	...	1,169,577	752,390	91	53	3	...	1,169,976	752,443	Non-Br. Ports in India	
Foreign countries . . .	8,862	20,341	180,488	759,980	409	146	2,346	25,279	192,105	805,746	Foreign countries	
TOTAL . . .	200,946	246,708	1,670,376	2,035,868	2,557	2,487	72,970	73,933	1,946,849	2,358,996	TOTAL	
TOTAL IMPORTS . . .	633,869	695,466	7,922,958	8,978,256	1,028,967	1,565,946	1,217,536	1,550,927	10,803,330	12,790,595	TOTAL IMPORTS	

N.B.—Provinces named in the first and last columns include their chief port or ports. "Madras ports" includes the ports of Madras, French Ports (Pondicherry and Karikal, exclusive of sea imports from Non-British Ports and Foreign countries), Negapatam, Tuticorin, Calicut, Cocanada, Vizagapatam, Cuddalore, Cochin, Tellicherry, Cannanore, Masulipatam, Mangalore, Quilon, Porto Novo, and Badagara.

Figures previous to 1st April 1912 in this statement against "Bengal" include those relating to "Bihar and Orissa," but exclude those for Easter Bengal districts (viz., Bakarganj, Faridpur, Dinajpur, Rajshahi, Rangpur, Bogra, Pabna, Jalpaiguri, Malda, Dacca, Mymensingh, Tippera including Hill Tippera, Chittagong including Port and town, Noakhali and Chittagong Hill Tracts); these latter are included in the figures shown against "Assam."

SUPPLEMENT TO THE GAZETTE OF INDIA, MARCH 8, 1913.

Whence exported	WHEAT								RICE (INCLUDED)			
	Calcutta		City of Bombay		Karachi		TOTAL		Calcutta		Karachi	
	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912
Imports in December												
<i>By Rail and River—</i>												
Assam . . .	1,118	...	...	...	...	...	1,118	...	240,631	11,253	...	...
Bengal . . .	93,568	1,926	29	...	...	...	93,597	1,926	1,021,538	889,267	...	...
Bihar and Orissa . . .	—	41,566	—	...	—	...	—	41,566	—	220,649	—	...
U. P. of Agra and Oudh . . .	192,639	253,707	9,168	92,763	159,069	275,500	360,876	621,970	10,098	2,183	...	...
Punjab . . .	...	...	25,815	36,726	853,637	602,273	878,982	638,999	106	253	4,609	31,418
Sind and Br. Baluchistan . . .	...	...	...	...	20,267	6,035	20,267	6,035	...	...	139,455	1220,224
Raj. and C. India . . .	1,682	1,771	40,177	126,907	1,446	303	43,305	128,981	...	...	...	...
Bombay . . .	...	...	13,211	5,255	...	...	18,211	5,255	...	2	...	...
Cent. Provs. and Berar . . .	45,454	7,705	240,622	63,443	...	...	286,076	71,148	1,773	2,917	...	...
Nizam's Territory . . .	...	...	16	...	...	...	16	...	...	...	...	...
Madras . . .	...	1	108	...	...	...	108	1	68	286	...	...
Mysore . . .	...	...	...	...	...	...	...	...	...	...	...	...
Kashmir . . .	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	334,461	306,676	328,676	325,094	1,034,419	884,111	1,697,556	1,515,881	1,274,214	1,126,810	144,064	251,642
<i>By Sea—</i>												
Bengal . . .	...	...	...	...	...	...	...	...	9,858	...	...	...
Bihar and Orissa . . .	—	...	—	2	107	16	24	18	131	—	27,233	—
Bombay . . .	...	...	...	3	...	...	...	3	...	...	387	332
Sind and Br. Baluchistan . . .	...	...	...	...	...	...	...	...	...	...	8,847	8,621
Madras . . .	...	...	...	...	...	...	...	...	2	...	...	...
Burma . . .	...	...	...	...	...	...	...	...	...	34	...	...
Non-Br. Ports in India . . .	...	...	189	531	...	...	189	531	...	25	...	...
Foreign countries . . .	...	...	4	...	...	...	4	...	34	...	...	9
TOTAL	...	...	198	638	16	24	214	662	9,894	27,292	8,734	8,962
TOTAL IMPORTS	334,461	306,676	328,874	325,732	1,034,435	884,135	1,697,770	1,516,543	1,284,108	1,154,102	152,798	260,604
Imports to end of December												
<i>By Rail and River—</i>												
Assam . . .	36,793	2,258	48	13	...	...	36,793	2,258	2,306,856	2,134,988	...	...
Bengal . . .	1,223,393	251,671	—	201	...	...	1,223,441	251,684	10,238,136	12,083,183	...	...
Bihar and Orissa . . .	—	858,959	—	...	...	...	—	859,160	—	1,679,312	—	...
U. P. of Agra and Oudh . . .	4,947,345	5,285,798	605,539	1,747,508	3,486,291	7,579,913	9,089,175	14,613,219	21,254	16,307	13	10
Punjab . . .	16,667	4,691	437,088	245,689	17,111,738	22,507,729	17,565,493	22,758,109	2,001	2,502	53,136	78,719
Sind and Br. Baluchistan . . .	...	102	395	...	692,516	138,497	692,911	138,599	98	2	1,191,010	1,281,989
Raj. and C. India . . .	5,841	28,830	668,867	1,529,528	52,964	13,599	727,172	1,571,957	119	661	2	18
Bombay . . .	1	...	650,150	140,234	...	...	650,151	140,234	291	2	...	...
Cent. Provs. and Berar . . .	775,988	300,093	2,991,468	2,748,585	...	...	3,767,456	3,048,678	10,492	33,124	...	...
Nizam's Territory . . .	...	...	14,781	9,170	...	...	14,781	9,170	10	...	...	...
Madras . . .	...	1	266	...	...	...	266	1	1,010	1,214	...	...
Mysore . . .	...	...	16	...	...	...	16	...	2,606	...	...	...
Kashmir . . .	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	7,006,028	6,732,403	5,368,118	6,420,928	21,343,509	30,242,344	33,717,655	43,395,675	12,580,267	15,951,295	1,244,161	1,360,736
<i>By Sea—</i>												
Bengal . . .	...	...	112	48	...	...	112	48	194,069	30,474	...	112
Bihar and Orissa . . .	—	13	—	195	160	1,285	519	1,493	679	190	132,160	—
Bombay . . .	...	...	...	69,743	15,875	...	...	69,743	15,875	...	3,974	13,401
Sind and Br. Baluchistan . . .	...	...	302	53	...	...	302	53	2	...	58,977	57,981
Madras . . .	...	...	...	...	...	...	...	...	79,147	7,174	...	4
Burma . . .	...	...	...	...	...	...	...	...	...	...	...	...
Non-Br. Ports in India . . .	...	...	149,525	4,571	20,114	...	169,639	4,571	...	485	671	113
Foreign countries . . .	...	127	27,686	54,882	176	3,328	27,862	58,337	...	...	...	88
TOTAL	—13	127	247,563	75,089	21,575	3,847	269,151	79,063	273,902	170,519	62,951	61,690
TOTAL IMPORTS	7,006,041	6,732,530	5,615,681	6,496,017	21,365,084	30,246,191	33,986,806	43,474,738	12,854,169	16,121,814	1,307,112	1,422,435

* One maund of paddy is

ING PADDY)*				GRAM AND PULSE								Whence exported	
Madras ports		TOTAL		Calcutta		City of Bombay		Karachi		TOTAL			
1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912		
Imports in December													
117,867	41,067	240,631	11,253	26,645	...	...	...	...	...	26,645	...	By Rail and River—
—	59,666	1,135,905	930,334	385,966	54,008	...	...	...	...	335,966	54,008	Assam
—	—	—	280,315	—	163,217	—	...	—	—	—	163,217	Bengal	
...	...	10,098	2,183	450,071	319,483	91,576	148,752	42,759	67,612	584,406	535,847	Bihar and Orissa	
...	...	4,715	31,671	3,956	3,202	53,491	50,680	1,246,082	158,100	1,303,529	211,982	U. P. of Agra and Oudh	
...	...	139,455	220,224	...	...	...	...	3,584	5,219	3,584	5,219	Punjab
18	...	18	...	490	15,501	11,481	57,990	8,810	15,802	20,781	88,793	Sind and Br. Baluchistan	
12	11	12	13	459	138	17,622	15,138	...	...	18,081	15,276	Raj. and C. India
931	1,656	2,704	4,573	21,520	5,368	68,254	28,669	...	...	89,774	34,037	Bombay
17	313	17	313	...	3	10,522	3,510	...	...	10,522	3,513	Cent. Provs. and Berar
304,011	395,197	304,079	395,483	2,520	1,652	150	...	...	...	2,670	1,652	Nizam's Territory
272	30	272	30	...	...	...	...	...	...	...	...	Madras
...	...	...	...	...	...	...	...	...	...	...	...	Mysore
422,628	497,940	1,840,906	1,876,392	841,627	562,572	253,096	304,739	1,301,235	246,233	2,395,958	1,113,544	Kashmir	
—	—	—	—	—	—	—	—	—	—	—	—	TOTAL	
34,889	115,597	44,747	115,597	...	...	...	...	...	...	...	...	By Sea—
—	367	—	27,600	—	—	—	—	—	—	—	—	Bengal	
12,515	23,342	12,902	23,674	...	...	890	703	851	647	1,741	1,350	Bihar and Orissa
9,391	2,835	17,738	11,456	85	...	2,464	122	25	...	2,574	122	Bombay	
22,618	10,505	22,620	10,505	8,443	381	...	...	...	...	8,443	381	Sind and Br. Baluchistan
10,009	64,504	10,009	64,538	2,412	42	...	93	...	...	2,412	135	Madras
...	719	...	719	...	614	2,204	304	691	918	2,895	2,895	Burma	
152	33	186	67	20	2,050	1,511	469	3,400	42	4,931	2,561	Non-Br. Ports in India	
89,574	217,902	108,202	254,156	10,960	2,473	5,479	3,591	4,580	1,380	21,019	7,444	Foreign countries	
512,202	715,842	1,949,108	2,130,548	852,587	565,045	258,575	308,330	1,305,815	247,613	2,416,977	1,120,988	TOTAL IMPORTS	
Imports to end of December													
548,440	518,556	2,306,856	2,134,988	152,954	24,978	...	21	...	...	152,954	24,978	By Rail and River—
—	425,071	10,786,576	12,601,739	3,952,526	1,408,160	8,086	—	30	...	3,960,612	1,408,181	Assam	
—	—	—	2,104,383	—	1,811,605	—	—	—	—	—	1,811,635	Bengal	
10	174	21,277	16,491	3,120,302	4,250,368	502,007	1,533,051	151,538	422,266	3,773,847	6,206,685	Bihar and Orissa	
...	6	55,137	81,227	16,585	30,758	610,660	811,451	3,355,949	4,700,650	3,983,194	5,542,859	U. P. of Agra and Oudh	
7	21,336	1,191,115	1,303,327	...	116	2	10	358,009	153,163	358,011	153,289	Punjab	
18	139	679	18,413	91,428	249,878	360,662	67,813	81,722	336,104	533,812	Sind and Br. Baluchistan		
424	260	715	262	3,334	3,228	537,993	148,509	...	1	541,327	151,738	Raj. and C. India	
2,867	17,259	13,859	50,388	150,383	173,157	782,108	820,606	...	248	932,491	994,011	Bombay	
2,680	2,430	2,690	2,430	89	417	55,557	28,991	...	...	55,646	29,408	Cent. Provs. and Berar
3,360,649	3,028,947	3,361,659	3,030,161	9,935	39,265	926	5,094	...	...	10,861	44,359	Nizam's Territory
18,934	8,475	18,934	8,475	...	1,635	...	...	...	...	...	1,635	Madras
...	...	...	...	...	...	...	...	...	...	...	...	Mysore
3,929,029	4,022,514	17,753,457	21,334,545	7,424,521	7,885,115	2,747,217	3,708,425	3,933,309	5,358,050	14,105,047	16,901,590	Kashmir	
—	—	—	—	—	—	—	—	—	—	—	—	TOTAL	
847,990	2,730,600	1,042,059	2,761,186	...	...	7,273	30	497	...	7,770	20	By Sea—
—	30,263	—	162,423	...	60	—	—	—	—	—	60	Bengal	
148,592	207,439	152,765	210,880	3,103	19	25,856	8,761	6,685	5,429	35,644	14,209	Bihar and Orissa	
140,806	185,947	199,783	193,928	85	...	41,416	32,221	102	327	41,603	32,548	Bombay	
228,418	80,806	228,450	80,910	34,665	28,000	3,986	750	133	...	38,74	28,750	Sind and Br. Baluchistan	
1,975,063	1,308,645	2,054,210	1,315,819	21,324	6,772	3,372	6,058	...	...	24,696	12,830	Madras
5,306	725	5,306	838	...	62,148	7,566	4,396	2,597	66,544	10,163	Burma		
484	435	969	1,194	504	2,479	10,614	42,496	4,523	11,939	15,641	56,914	Non-Br. Ports in India	
3,346,689	4,494,860	3,688,542	4,727,078	59,681	37,330	154,665	97,882	16,336	20,292	230,682	155,504	Foreign countries	
7,275,718	8,517,374	21,436,999	26,061,623	7,484,202	7,872,445	2,901,882	3,806,307	3,949,645	5,378,342	14,335,729	17,057,094	TOTAL IMPORTS	

taken as equivalent to 25 seers of rice.

JUTE						TEA						Whence exported	
Calcutta.		Chittagong port		TOTAL		Calcutta		Chittagong port		TOTAL			
1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912		
Imports in December													
1,590,878 971,422	107,075 2,638,814	156,273 —	... 199,642	1,747,151 971,422	107,075 2,838,456	277,778 6,104	77,770 72,090	38,566 4	40,491 10	316,344 5,108	118,261 72,100	<i>By Rail and River—</i> Assam Bengal Bihar and Orissa U. P. of Agra and Oudh Punjab Sind and Br. Balu- chistan Raj. and C. India Bombay Cent. Provs. and Berar Nizam's Territory Madras Mysore	
— 17,894	259,134 9,126	— ...	... 17,894	— 9,126	— 325	— 120	— ...	— 1	— 1	— 325	— 120	1
...	...	...	...	...	...	38	1	...	...	...	38	1
...	...	...	...	...	...	...	...	...	...	...	...	1
...	
393	527	...	...	393	527	...	...	4	...	...	...	4
...	
...	
2,580,587	3,014,676	156,273	199,642	2,736,860	3,214,318	284,245	150,195	38,570	40,501	322,815	190,696	TOTAL	
31,495 —	1,543 15,537	...	...	31,495 —	1,543 15,537	729	947	5	...	734	947	<i>By Sea—</i> Bengal Bihar and Orissa Bombay Sind and Br. Balu- chistan Madras Burma Non-Br. Ports in India Foreign countries
...	
...	...	...	...	...	...	73	...	...	...	73	...	...
...	...	...	...	...	...	1	...	...	...	1	...	...
...	
...	...	...	...	...	...	20	7	...	...	20	7	7
31,495	17,080	...	...	31,495	17,080	823	954	5	...	828	954	TOTAL
2,612,082	3,031,756	156,273	199,642	2,768,355	3,231,398	285,068	151,149	38,575	40,501	323,643	191,650	TOTAL IMPORTS	
Imports to end of December													
14,360,039 6,227,075	3,550,735 18,414,818	1,512,812 89	116,330 1,361,046	16,472,851 6,227,164	3,667,065 19,775,864	1,792,682 121,440	1,181,483 545,092	539,485 33	547,084 1,462	2,332,167 121,473	1,728,567 546,554	<i>By Rail and River—</i> Assam Bengal Bihar and Orissa U. P. of Agra and Oudh Punjab Sind and Br. Balu- chistan Raj. and C. India Bombay Cent. Provs. and Berar Nizam's Territory Madras Mysore	
115,538 —	1,318,154 47,585	— ...	...	115,538 47,585	— ...	— 2,168	— 1,352	— ...	— ...	2,168 1,352	— 1,352	2
1,470	...	...	...	1,470	...	1,147	316	...	...	1,147	316	2
...	...	...	...	...	...	...	2	...	...	...	...	...
...	744	...	...	...	744	18	2	...	...	18	2	2
4,710	2,249	...	...	4,710	2,249	48	52	54	...	52	54	14
...	...	...	...	...	...	2	3	...	...	2	3	3
...	
21,308,832	23,334,285	1,512,901	1,477,876	22,821,733	24,811,661	1,917,552	1,730,603	539,518	548,546	2,457,070	2,279,149	TOTAL	
104,645 —	48,594 48,129	435 —	26	105,080 —	43,620 48,129	7,721	10,348 —	32	66	7,753	10,414	<i>By Sea—</i> Bengal Bihar and Orissa Bombay Sind and Br. Balu- chistan Raj. and C. India Burma Non-Br. Ports in India Foreign countries	
...	...	...	...	...	...	89	95	...	...	89	95	17
...	...	...	...	...	...	162	159	...	...	162	159	...
...	3	...	...	3	2	34	...	...	...	2	34	...
2,214	310	...	...	2,214	310	526	312	...	...	526	312	...
106,859	92,036	435	26	107,294	92,062	8,500	10,965	32	66	8,532	11,031	TOTAL	
21,415,691	23,426,321	1,513,336	1,477,402	22,929,027	24,903,723	1,926,052	1,741,568	539,550	548,612	2,465,602	2,290,180	TOTAL IMPORTS	

FREDERICK NOËL-PATON,
Director-General of Commercial Intelligence.

R. E. ENTHOVEN,
Secretary to the Government of India,

GOVERNMENT OF INDIA.
DEPARTMENT OF EDUCATION.

SANITARY PLAQUE.

Delhi, the 6th March 1913.

The following preliminary statement of plague seizures and deaths reported in India during the week ending the 1st March 1913 is published for general information:—

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
DELHI	...	Delhi City . . . . .	...	...
	{	Delhi-Rural area	14	10
		TOTAL	14	10
		Bombay City	53	47
		Ahmedabad City . . . . .	...	...
		Ahmedabad District . . . . .	...	...
		Broach Port . . . . .	...	...
		Broach District . . . . .	...	...
		Kaira " " . . . . .	...	...
		Mahi Kantha Agency . . . . .	...	...
		Palanpur " . . . . .	...	...
		Rewa Kantha "	4	3
		Bulsar Port . . . . .	...	...
		Surat Town and Port . . . . .	...	...
		Rander Port . . . . .	...	...
		Surat District	22	19
		Surat Agency . . . . .	...	...
		Bhiwandi Port . . . . .	...	...
		Bandra "	6	6
		Mahim " . . . . .	...	...
		Bassein " . . . . .	...	...
		Sanjan " . . . . .	...	...
		Thana " . . . . .	...	...
		Chirav " . . . . .	...	1
		Chinchani "	4	4
		Tarapur "	4	2
		Joo " . . . . .	...	...
		Thana District . . . . .	...	...
		Ahmednagar District " . . . . .	...	...
		West Khandesh . . . . .	...	...
		East Khandesh District . . . . .	...	...
		Nasik District . . . . .	...	...
		Poona City	12	16
		Poona District	1	1
		Satara "	21	14
		Sholapur Town . . . . .	...	...
		Sholapur District . . . . .	...	...

The following corrections should be made in the return for week ending 15th February 1913 :—
East Khandesh District read 1 case, 3 deaths or *not*.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants and Ports.	Plague seizures.	Plague deaths.
BOMBAY PRESIDENCY AND SIND	Southern	Panvel Port . . . . .	...	...
		Alibag "	3	1
		Kolaba District	12	13
		Vengurla Port	5	5
		Ratnagiri District	2	...
		Belgaum "	57	61
		Hubli Town . . . . .	...	...
		Dharwar District . . . . .	...	...
		Kannara " . . . . .	...	...
		Bijapur "	71	59
Sind	Political Charges	Bijapur Agency . . . . .	...	...
		Savantvadi State . . . . .	...	...
		Karachi Town and Port . . . . .	...	...
		Karachi District . . . . .	...	...
MADRAS PRESIDENCY	Political Charges	Sukkur " . . . . .	...	...
		Larkana " . . . . .	...	...
		Baroda State	14	8
		Cutoh "	27	17
		Porbandar Port . . . . .	...	...
		Kathiawar Agency . . . . .	...	...
		Kolhapur and Southern Maratha Country	73	61
		Satara Agency . . . . .	...	...
		Savanur State . . . . .	...	...
		Sholapur Agency . . . . .	...	...
		Akalkot State . . . . .	...	...
		Janjira "	8	4
		Murud Port . . . . .	...	...
		TOTAL	399	339
...	Political Charges	Anantapur District	16	18
		North Arcot "	58 (c)	47 (d)
		Bellary Town . . . . .	...	...
		Bellary Cantonment . . . . .	...	...
		Bellary District	9	8
		Mangalore Town and Port . . . . .	...	...
		South Canara District	16	13
		Tanjore District	1	1
		Chittoor "	1	...
		Coimbatore Town	7 (b)	3 (a)
		Coimbatore District	58 (a)	41
		Cuddapah "	6	7
		Ganjam " . . . . .	...	...
		Godavari " . . . . .	...	...
		The Nilgiris " . . . . .	...	...
		Malabar " . . . . .	...	...
		Salem "	6 (b)	5 (a)
		TOTAL	178	143

(a) One imported. (b) Two imported. (c) Four imported. (d) Six imported.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
BENGAL	Burdwan	Burdwan District . . . . .	...	...
		Birbhum	2	2
		Bankura . . . . .	...	...
		Hooghly District . . . . .	...	...
		Howrah Town	1	1
		Howrah District . . . . .	...	...
	Presidency	24-Parganahs	9	7
		Calcutta	16	14
	Dacca	Dacca Town . . . . .	...	...
		Dacca District . . . . .	...	...
		Mymensingh District . . . . .	...	...
		Faridpur District . . . . .	...	...
BIHAR AND ORISSA	Chittagong	Noakhali District . . . . .	...	...
	Rajshahi	Jalpaiguri District . . . . .	...	...
		Pabna District . . . . .	...	...
		TOTAL	28	24
	Patna	Patna Town	4	21
		Patna District	519	371
		Gaya Town	33	33
		„ District	42	8
		Shahabad District	513	397
	Tirhut	Saran District	896	733
		Muzaffarpur District	287	277
		Darbhanga District	205	190
UNITED PROVINCES	Bhagalpur	Monghyr Town . . . . .	...	...
		Monghyr District	697	542
		Bhagalpur Town	1	1
		Bhagalpur District	65	61
		Champaran „	64	47
		Sonthal Parganas	31	28
		TOTAL	3,357*	2,709*
	Meerut	Shaharanpur City . . . . .	...	1
		Shaharanpur District	55	35
		Muzaffarnagar „	111	111
		Meerut City	73	71
		Meerut District	87	72
		Bulandshahr District	6	5
	Agra	Muttra District	55	49
		Mainpuri „	10	10
		Etah „	7	5

* Figures for two weeks ending 22nd February 1913 and 1st March 1913

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants and Ports.	Plague seizures.	Plague deaths.
UNITED PROVINCES	Rohilkhand	Bareilly City	28	17
		Bareilly District	18	16
		Bijnor "	1	1
		Budaun " . . . . .	...	...
		Moradabad City	19	15
		Moradabad District	15	11
		Shahjahanpur City	17	7
		Shahjahanpur District . . . . .	...	...
		Pilibhit "	5	4
		Furrukhabad City	70	65
	Allahabad	Furrukhabad District	167	105
		Etawah "	2	2
		Cawnpore City	352	320
		Cawnpore District	36	34
UP	Jhansi	Fatehpur "	4	4
		Allahabad City	140	125
	Benaras	Allahabad District . . . . .	...	...
		Jhansi City	35	26
	Benaras	Jhansi District	54	59
		Jalaun "	4	4
	Benaras	Benares "	29	15
		Mirzapur City	19	17
	Gorakhpur	Mirzapur District	147	147
		Jaunpur "	567	516
UP	Kumaun	Ghazipur "	440	413
		Ballia "	389	240
	Kumaun	Gorakhpur District	235	180
		Basti "	797	722
	Lucknow	Azamgarh "	7	8
		Naini Tal District . . . . .	...	...
	Fyzabad	Garhwal "	41	41
		Lucknow City	129	129
UP	Fyzabad	Lucknow District	411	399
		Unao "	202	169
	Fyzabad	Rae Bareli "	1	1
		Sitapur "	101	116
	Ambala	Hardoi "	13	8
		Kheri "	20	23
	Ambala	Fyzabad City	69	73
		Fyzabad District	61	45
PUNJAB	Ambala	Gonda "	129	108
		Bahraich "	84	90
	Ambala	Sultanpur "	4	6
		Partabgarh District	265	236
	Ambala	Bara Banki "	TOTAL	5,531
		Hissar District		4,885
	Ambala	Gurgaon "	15	10
		Rohtak "	148	127
	Ambala	Karnal "	67	27
		Ambala "	120	120
			2	...

The following correction should be made in the return for the week ending 22nd February 1912:—
Ballia district read 244 deaths for 344 deaths.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
PUNJAB	Jullundur	Hoshiarpur District	20	20
		Jullundur "	35	...
		Ludhiana "	1	1
	Lahore	Amritsar City . . . . .	...	...
		Amritsar District . . . . .	...	...
		Gurdaspur "	13	13
		Sialkot "	18	18
		Gujranwalla "	28	18
	Rawalpindi	Shahpur District . . . . .	...	...
		Jhelum "	*	...
		Rawalpindi District . . . . .	...	...
	Multan	Montgomery District . . . . .	...	...
		Jhang "	2	2
		Muzaffargarh " . . . . .	...	...
		Patiala State	53	48
		Jind State	14	9
		Nabba	2	2
		Kalsia State . . . . .	...	...
TOTAL				538 415
BURMA	Pegu	Rangoon Town	25	24
		Insein District	2	1
		Tharrawaddy District	2	2
		Pega District	14	14
		Prome "	7	6
		Bassein Town	13	14
		Bassein District . . . . .	...	...
	Irrawaddy	Henzada . . . . .	...	...
		Myaungmya District	4	4
		Maubin "	18	18
		Pyapon " . . . . .	...	...
		Amherst "	2	2
	Tenasserim	Toungoo District	24	23
		Thaton " . . . . .	...	...
		Moulmein Town	11	10
	Magwe	Thayetmyo District	1	...
	Mandalay	Mandalay Town . . . . .	...	...
		Bhamo District	4	3
		Katha " . . . . .	...	...
		Meiktila District	16	16
	Meiktila	Yamethin " . . . . .	...	...
		Kyaukse " . . . . .	...	...
		TOTAL				143 137

* Report not received.
The following corrections should be made in the return for the week ending 22nd February 1913:—
Pegu district read 15 deaths for nil.

Presidency or Provinces	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
CENTRAL PROVINCES	Nagpur	Nagpur Town . . . . .	...	...
		Nagpur District	23	14
		Bhandara Town	3	3
		Bhandara District	3	3
	Jubbulpore	Jubbulpore District	6	4
	Chattisgarh	Raipur Town . . . . .	...	...
		Raipur District . . . . .	...	...
	Berar	Yeotmal District	7	5
		TOTAL	42	29
MYSORE STATE	Coona	Coorg . . . . .	...	...
			TOTAL . . . . .	...
	...	Bangalore Civil and Military Station	33	26
		Bangalore City	6	5
		Bangalore District	16	11
		Mysore City . . . . .	...	...
		Mysore District	23	16
		Hassan , , . . . . .	...	...
		Kadur , ,	8	5
		Kolar , ,	2	4
		Kolar Gold Fields	11	8
		Tumkur District	8	6
		Shimoga , ,	7	5
		Chitaldroog , , . . . . .	...	...
			TOTAL	114 86
HYDERABAD STATE	...	Usmanabad District	5	1
		Raichur , ,	19	18
		Aurangabad , ,	35	25
		Nizamabad , , . . . . .	...	...
		Gulbargah , ,	8	2
		Bidar , , . . . . .	...	...
		Parbhani , , . . . . .	...	...
		Atrafibaldah , , Sarf-i-khas	1	1
		Nander , , . . . . .	...	...
		Hyderabad City and suburbs . . . . .	...	...
		Bir District . . . . .	...	...
		Adilabad District . . . . .	...	...
		Medak , , . . . . .	...	...
		Nalgondah , , . . . . .	...	...
		Warangal , , . . . . .	...	...
		Karimnagar District . . . . .	...	...
		Mahbubnagar , ,	10	7
			TOTAL	78 (a) 51 (a)

(a) From the 17th to the 23rd February 1913.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
CENTRAL INDIA	...	Nowgong . . . . .	...	...
		Indore City . . . . .	...	...
		Indore State . . . . .	...	...
		Indore Residency Bazars . . . . .	...	...
		Ujjain City . . . . .	...	...
		Ujjain District . . . . .	...	...
		Gwalior State . . . . .	...	...
		Datia " . . . . .	...	...
		Rutlam " . . . . .	...	...
		Mhow Cantonment . . . . .	...	...
		Dewas (Senior Branch) Town . . . . .	...	...
		Dewas State (Senior Branch) . . . . .	...	...
		Dewas State (Junior Branch) . . . . .	...	...
		Neemuch Cantonment . . . . .	...	...
		Piploda State . . . . .	...	...
		Jaora " . . . . .	...	...
		Dhar " . . . . .	...	...
		Bagli " . . . . .	...	...
		Sailana " . . . . .	...	...
		Jhabua " . . . . .	...	...
		Manpur . . . . .	...	...
		Malwa State . . . . .	...	...
		Malwa Prant of Gwalior . . . . .	...	...
		Kurwai State . . . . .	...	...
		Rajgarh " . . . . .	...	...
		Sehore Agency Limits . . . . .	...	...
		Sehore Cantonment . . . . .	...	...
		Bhopal City . . . . .	...	...
		Bhopal State . . . . .	...	...
		Rewa " . . . . .	...	...
		Nagode " . . . . .	...	...
		Maihar " . . . . .	...	...
		Barwani " . . . . .	...	...
		Morar Cantonment . . . . .	...	...
		Sitamar State . . . . .	...	...
		Sohawal " . . . . .	...	...
		Narsingharh " . . . . .	...	...
		Orchha " . . . . .	...	...
		TOTAL . . . . .	...	...
RAJPU-TANA AND AJMER-MER-WARA	...	Chitor . . . . .	...	...
		Udaipur City . . . . .	...	...
		Jodhpur City . . . . .	...	...
		Marwar (Jodhpur) State . . . . .	...	...
		Jaipur City	24	24
		Jaipur State	86	77
		Dholpur City . . . . .	...	...

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.	
RAJPU-TANA AND AJMER-MER-WABA	...	Tonk State . . . . .	...	...
		Tonk Pargana Nimbahera . . . . .	...	...
		Partabgarh Town . . . . .	...	...
		Partabgarh State . . . . .	...	...
		Kishangarh " . . . . .	...	...
		Beawar . . . . .	...	...
		Karauli City . . . . .	...	...
		Abu Road . . . . .	...	...
		Bharatpur City . . . . .	...	...
		Bharatpur State	6	9	
		Ajmer Town . . . . .	...	...
		Shahpura Town . . . . .	...	...
		Sirohi State . . . . .	...	...
		Dungarpur . . . . .	...	...
TOTAL			116	110	
N.W. F. PROVINCE	...	Peshawar Cantonment . . . . .	...	...
		Dera Ismail Khan . . . . .	...	...
		TOTAL	...	...
KASHMIR	...	Mirpur District . . . . .	...	...
		Kathua " . . . . .	...	...
		Jammu Province . . . . .	...	1
		TOTAL	...	1	
BALU-CHISTAN	...	Soumiani . . . . .	...	...
		Hirok . . . . .	...	...
		Sibi . . . . .	...	...
		Fort Sandeman . . . . .	...	...
		Ormara (Las Bela State) . . . . .	...	...
TOTAL			...	...
GRAND TOTAL			10,538	8,942	

The following corrections should be made in the return for the week ending 22nd February 1913:—

Barwani State read 1 case; 1 death for nil.

Bhopal State read 3 cases 1 death for nil.

L. C. PORTER,
Secretary to the Government of India.

**Statement of Approximate Gross Earnings of Indian
Railways.**

RAILWAY DEPARTMENT.
(RAILWAY BOARD.)

Statement of Approximate Gross Earnings of Indian Railways.

⁷² — As regards the figures in column *Total earnings*, audited figures have been used as far as possible.

Results of working during 1st half of year.																
RAILWAYS.								Results of working for official year.								
AVERAGE EARNINGS PER MILE PER WEEK.		Mean mileage worked.		Total earnings for week ending		Earnings per mile open for week.		Total earnings from 1st January to 22nd February 1913.		Increase.		Decrease.		Total earnings from 1st April to 22nd February 1913.		
During 1st half of 1911-12.	During official year 1911-12.	1912.	1913.	22nd February 1912.	22nd February 1913.	1912.	1913.	22nd February 1912.	22nd February 1913.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Rails.	Rails.	Miles.	Miles.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
State and Guaranteed Railways.																
Bengal-Nagpur (including 2' 6" gauge lines)																
Benzwa Extension																
Bombay, Baroda and Central India.																
Eastern Bengal (including 3' 3½" and 2' 6" gauge lines)																
East Indian Peninsula (including Indian Midland)	681	2,494	2,495	8,20,670	8,52,000	329	341	60,23,757	63,14,000	2,90,243	...	3,05,39,056	3,61,28,000	55,88,944	...	
Agra-Delhi Chord	372	21	21	7,802	8,300	374	395	54,781	57,100	2,319	...	3,03,077	3,37,000	33,923	...	
Baran-Kotah	741	946	946	7,86,712	7,00,000	832	740	53,44,120	53,44,000	...	120	2,84,80,139	2,91,64,000	6,88,861	...	
Bhopal and Southern Mahrratta (including 3' 3½" gauge lines)	382	415	1,510	1,570	6,27,641	6,55,000	416	417	48,16,140	51,89,000	3,72,860	...	2,91,28,488	3,13,48,000	22,19,512	...
Great Indian Peninsula (including Indian Midland)	810	761	2,392	2,472	19,33,842	19,81,000	808	803	1,42,64,987	1,57,68,000	15,03,013	...	8,25,76,758	9,24,48,000	98,71,242	...
Oudh and Rohilkhand (including Cawnpore-Burhawal 3' 3½" link)	479	427	3,806	3,806	18,89,097	14,50,000	496	381	1,28,38,505	1,22,10,000	...	6,23,505	7,30,27,978	8,10,82,000	80,54,022	...
Lucknow-Bareilly	325	295	1,579	1,602	4,96,802	4,68,000	315	292	33,55,925	33,40,000	...	15,925	1,86,38,904	2,16,48,000	30,09,096	...
Hardwar-Dehra	292	273	32	32	9,243	8,000	289	250	54,090	62,400	8,310	...	3,91,725	3,88,000	...	3,725
Assam-Bengal	146	141	790	805	1,20,354	1,24,000	164	154	9,03,856	9,92,000	85,144	...	50,71,159	57,81,000	7,09,841	...
Burma	313	267	1,529	1,545	5,70,461	6,14,000	373	397	41,58,799	43,39,000	1,80,201	...	1,84,63,206	1,93,72,000	9,08,794	...
Jedhpur-Hyderabad (British Section)	208	198	1,24	124	27,583	26,900	922	217	2,08,095	2,12,000	3,905	...	11,53,713	12,32,000	78,287	...
Lucknow-Bareilly	167	153	254	293	55,844	55,900	220	191	3,46,635	3,86,000	39,365	...	17,96,454	20,48,000	2,51,546	...
Mysore (including Kolar Gold Fields, 5' 6")	165	147	411	411	65,617	65,617	160	195	4,61,342	5,54,000	92,658	...	27,79,847	32,43,000	4,63,153	...
Rajputana-Malwa	363	317	1,828	1,828	7,19,610	6,44,000	394	352	48,96,968	47,72,000	...	1,24,968	2,59,60,434	2,75,16,000	15,55,566	...
South Indian (including 5' 6" and 2' 6" gauge lines)	379	350	1,396	1,396	5,03,016	5,28,000	360	375	36,75,455	38,20,000	1,44,545	...	2,26,72,395	2,44,78,000	18,05,605	...
Travancore Branch	141	139	108	108	14,157	15,000	131	139	1,07,532	1,13,000	5,468	...	7,04,486	7,46,000	41,514	...
Tirhoot	255	226	769	769	2,02,947	2,00,000	264	253	14,42,850	14,47,000	4,150	...	81,08,954	87,66,000	6,57,046	...
Jorhat (Provincial)	74	75	32	33	2,919	2,800	91	85	15,397	16,400	1,003	...	1,02,370	1,06,000	3,730	...
Total	434	394	25,302	25,559	1,16,23,507	1,11,95,700	459	498	8,24,03,145	8,63,08,700	29,05,555	...	44,90,83,355	49,27,36,000	4,36,52,645	...

Amritsar-Patti-Kasur	56	56	8,212	147	148	8,000	79,000	9,946	4,33,956	4,78,000	44,904
Bhopal-Ujjain	200	168	114	24,255	212	198	1,38,092	1,62,000	23,908	8,66,196	9,78,000
Bins-Goona-Baran	72	167	148	11,970	81	74	73,036	4,45,000	23,474	3,51,935	4,83,000
Delhi-Umbala-Kalka	314	64	192	57,178	53,100	288	4,10,936	34,064	4,076	29,13,919	29,21,000
Jammu-Kashmir (Native State Section)	81	119	16	1,603	1,800	100	113	5,824	12,900	78,300	7,081
Jullundur Doab (a)	...	...	33	...	1,800	...	65	...	...	82,629	4,329
Khanpur-Chakheran	25	21	22	421	19	23	3,980	4,000	20	12,600	12,600
Ludhiana-Dhuri-Jakkhal	179	158	79	13,021	12,000	152	90,380	87,000	...	25,100	8,259
Nagda-Ujjain	229	172	34	7,077	6,500	206	191	47,456	42,300	6,08,209	6,11,000
Nizam's Guaranteed State	352	330	334	1,26,773	1,29,000	380	8,51,277	9,17,000	65,728	5,156	2,53,508
Pethad-Canhay	207	175	34	6,531	6,200	192	182	47,780	42,700	49,70,508	51,63,000
Rajput-Bhatinda	414	294	108	40,566	37,000	343	3,11,510	2,72,000	...	2,70,272	2,64,000
Southern Punjab	299	425	425	1,79,808	1,10,000	423	259	11,64,087	8,72,000	48,74,307	1,97,307
Southern Punjab—"Ludhiana" Extension	149	147	155	25,572	22,000	165	1,76,767	1,80,000	3,233	9,98,619	10,44,000
Sutlej Valley	46	48	209	9,198	10,000	44	48	78,706	83,000	4,294	4,69,226
Tapti Valley	213	159	155	31,976	28,036	206	181	2,30,919	1,98,000	...	10,96,968
Tarkesaur	375	328	22	22	9,553	6,800	433	309	61,431	46,700	...
Ahmedabad-Dholka (including Extension)	92	78	34	2,982	2,600	89	76	21,458	18,900	2,558	1,14,000
Brahmakhet	88	77	89	8,078	7,400	91	83	52,202	46,800	5,402	3,21,505
Bengal and North-Western Bengal-Doars	203	170	1,174	1,177	2,27,950	2,14,000	194	17,64,552	15,88,000	1,76,552	91,84,646
Bezwada-Masulipatam	132	114	52	8,015	6,700	155	129	53,689	47,500	6,189	2,70,065
Bhavnagar (including Dhrangadra)	181	169	179	194	33,403	37,200	187	192	2,40,561	2,48,000	7,439
Gondal-Porbandar (including Jetalsar-Rejkot)	136	122	194	29,120	30,000	150	155	2,02,601	2,07,000	4,399	13,95,188
Jamnagar	93	89	54	5,184	8,230	96	152	38,704	39,800	1,096	10,92,792
Coch Behar	131	105	100	14,820	13,000	167	130	95,318	86,300	...	11,06,000
Dibrui-Sadiya	153	152	33	5,089	5,900	154	179	40,081	48,600	8,519	2,23,180
Gaekwar's Melnsana (including Vijapur-Katol-Kedi)	286	304	83	86	27,610	28,200	321	328	1,94,541	2,02,000	7,459
Hyderabad-Godavari Valley	99	89	179	184	18,347	15,700	102	85	1,35,325	1,10,000	...
Jaipur	250	185	392	442	1,21,203	1,08,000	309	244	7,61,722	7,77,000	15,278
Jodhpur-Bikaner	95	75	73	6,531	6,096	90	82	44,940	40,300	4,640	32,19,273
Kolhapur	244	202	29	8,885	6,300	304	217	61,486	54,900	17,825	2,49,892
Mirpur Khas-Jhudo	36	28	100	4,189	6,500	42	65	(c) 25,875	43,700	...	1,91,101
Morvi (including Vankanker-Morvi, 2' 6" gauge)	166	144	93	17,220	11,500	185	124	11,19,101	80,700	...	38,401
Mymensingh-Jamalpur-Jagannathganj	130	141	55	8,573	8,900	152	156	70,552	67,800	2,752	3,57,492
Rohilkund and Kunnon	146	178	268	45,427	41,200	170	154	2,68,006	2,77,000	8,994	15,43,263
Sangli	161	174	5	922	1,000	184	200	6,650	6,500	150	39,760
Shorapur-Cochin	198	183	65	11,869	12,600	183	194	90,413	94,700	4,283	5,49,381
Tanjore District Board	179	157	103	16,055	16,300	156	164	1,11,343	1,16,300	4,657	7,44,391
Udaipur-Chittorgarh	88	78	67	5,327	5,200	79	78	34,213	36,600	2,387	2,39,253
Barsi	196	151	116	24,416	28,600	211	247	173,854	1,75,000	1,146	7,27,012
Champaran Shivarajpur	90	75	20	1,722	1,700	86	85	12,900	12,600	300	8,78,000
Gackwara's Dabholi	130	138	118	18,900	14,100	160	119	1,26,757	96,900	29,857	6,142
Kosumba-Zankavay (d)	34	...	26	...	300	12	...	2,300	2,300	...	5,87,675
Rajpipla	80	66	37	4,165	3,300	111	86	28,405	22,000	6,405	16,400
22 } Darjeeling Himalayan	419	394	51	19,920	20,000	301	302	1,25,372	1,20,000	5,372	9,28,276
Total	186	170	6,921	7,148	13,86,947	12,46,000	200	174	96,83,278	92,23,600	4,53,678
GRAND TOTAL	381	347	32,223	32,707	1,30,10,514	1,24,41,700	404	380	9,20,86,423	9,45,32,300	5,15,25,034

(b) From 2nd July 1911.

(a) Opened from 1st January 1912.
Simla, the 6th March 1913.

(c) Inclosing Khadro Sect on opened from January 1912.

(d) Opened from 1st June 1912.

C. F. ANDERSON, Major, R.E.,

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GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

APPROPRIATION REPORT

ON

THE ACCOUNTS

OF

THE GOVERNMENT OF INDIA

FOR

1911-12.

BY

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COMPTROLLER AND AUDITOR-GENERAL.

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APPROPRIATION REPORT
ON
THE ACCOUNTS
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FOR
1911-912.

GENERAL REVIEW.

[Throughout the report any figure with the rupee sign before it represents the actual number of rupees. Otherwise rupee figures are in thousands of rupees and sterling figures in hundreds of £, thus 10,64 reads as ten lakhs and sixty-four thousands of Rupees and £71,2 reads as seventy-one thousands and two hundreds of pounds sterling. The rupee figures are converted into sterling amounts at R15=£1. "India" means the circle of audit of the Comptroller of India Treasuries.]

1. As was explained in the Financial Statement for 1911-12 the Budget was again framed in the expectation of a normal harvest, a good export season and steady progress in trade and industry. Excluding Opium, a moderate all round advance in those receipts which are directly affected by the agricultural conditions of the country was anticipated. Slight improvements were accordingly provided for under Land Revenue, Salt, Excise and Irrigation but in view of the abnormal revenue that accrued under Stamps in the previous year from the operation of the Limitation Act a decrease was expected under this head. A slight improvement was also expected in the Commercial Departments, *viz.*, Railways and Posts and Telegraphs, a part of the increases being also due to the additional business expected from the Royal Visit. Minor increases were expected under Forest and other heads. Decreases were anticipated under Interest and Customs, the former due to the expectation that the cash balances in London would not be utilised so much for short loans as large payments would be required on Capital Account and in redemption of debt, and the latter to the expectation of a decline in the yield of silver duty. Moderate improvements were provided for in respect of other imports including tobacco consequent on the proposed reduction of duty. Opium again showed a serious decrease due both to the smaller exports provided for in the agreement with China and to uncertainty as to the rates which would prevail. On the expenditure side additional provision was made under Salaries and Expenses of Civil Departments £1,927,0, other Public Works, £964,0, Military Services £337,1, Railways £249,8, Telegraphs £116,8 and Post Office £70,1 or a total of £3,664,8. The revenue of the year was placed at £78,034,9 and the total expenditure at £78,931,7, the net result being an Imperial Surplus of £819,2 and a deficit in the Provincial Accounts of £1,716,0.

2. In the actuals the receipts proved better than the estimates by £4,800,8 the bulk of the improvement being under Railways £1,927,0 and Opium £680,9. The very large revenue under Railways was the result of an exceptional harvest and the Royal Visit, while under Opium it was due to the better prices obtained. There were increases under most of the other heads. In the Imperial portion the chief increases occurred under Customs £254,6, Interest £250,1, and Mint £168,6 and in the Provincial portion under Excise £383,3 and Irrigation £156,0. The only important decrease was under Land Revenue

£654,1 due to unfavourable conditions in Bombay, the United Provinces, Madras and Burma. In expenditure there was a saving of £1,005,4; of this £588,9 was secured under Provincial and Divided heads. In the Imperial portion the most important saving occurred under Opium £454,1 due to contraction of departmental operations, while an increase under Army £91,9 was due to the Abor Expeditionary Force including the Mishmi Mission. The actuals of the year show a total receipt of £82,835,7 and a total expenditure of £77,926,3, the net result being an Imperial surplus of £3,940,3 and a surplus on the Provincial account of £969,1. The great improvement in the Imperial Financial Position made it possible to make increased grants of £2,131,0 to Provincial Governments.

3. *Changes in Classification.*—The amalgamation of the Public Works Accounts offices with those of the Civil Accounts offices resulted in the transfer of the charges in respect of the former from 45.—Civil Works to 18.—General Administration. Expenditure on illuminations and local celebrations in connection with the Royal Visit were adjusted under the minor head Royal Visit, subordinate to 18.—General Administration, instead of under 45.—Civil Works. Stationery supplied to Imperial offices was treated as an Imperial Works. Instead of a Provincial charge. The salaries of Political officers under training in other Provinces were adjusted in the India books alone. A new capital head, 51.—Initial Expenditure on the new Capital at Delhi, to record the initial expenditure on building the new Capital, and a new minor head, Temporary Delhi, subordinate to 45.—Civil Works, to record the charges in connection with the Temporary Works at Delhi, were opened on the India books. A new minor head, Controller of Patents subordinate to 26.—Scientific was also opened. In the Central Provinces receipts from the sale of quinine were credited to XX.—Medical and the expenditure on account of the purchase of the drug debited to 24.—Medical, instead of the transactions being shown under an Advance head and only the net gain adjusted as a receipt. Two other changes also occurred in this Province. Expenditure on roadside arboriculture was transferred from the Public Works to the Civil portion of 45.—Civil Works and Forest advances were taken to Forest Advances under Advances Recoverable instead of to the Provincial Loan and Advance Account. In Burma owing to the change in the system of realizing copying fees in cash instead of by means of stamps, the receipts were credited to XVIA.—Law and Justice, Courts of Law, instead of to IV.—Stamps. In Madras the establishment of the Steam Boiler Inspection Fund, a Local Fund, was treated as in Foreign Service of the third kind and in the United Provinces the heads XI.—Tributes and 4.—Opium were newly brought into use.

4. *Provincial Settlements.*—The year 1911-12 saw important re-adjustments of the Provincial Settlements. In 1907 the new series of quasi-permanent Settlements had been concluded with major Provinces, Eastern Bengal and Assam only being excepted. Local Governments had been given a permanent interest in the revenue and expenditure under their control. They were allotted an amount of growing revenue which bore the same proportion to the Provincial Expenditure as the Imperial share of growing revenue bore to the Imperial expenditure and the arrangement was to be more or less permanent. Almost immediately after alterations became necessary and large subsidies had to be made to several Provinces. The whole situation was reconsidered on the review of the Decentralization Committee's report and the result has been the new permanent settlements which came into effect from 1911-12. A Province might no longer budget for a deficit in its current revenue and expenditure, unless the excess expenditure were wholly exceptional and non-recurring and also, if the deficit involved a reduction of the provincial balance below the prescribed minimum, unless suitable arrangements were made for the restoration of the minimum. If for any special and temporary reason a Local Government exhausted its own balance and received permission to overdraw, they would have to take a short loan from the Imperial exchequer and pay interest on it. They might even as a last resort have to consider the propriety of raising special provincial taxation. The Imperial Government in consequence would no longer consider it necessary to exercise the same minute control over the budgetary

arrangement of the provinces as hitherto but would generally confine itself to the total revenue and expenditure in the Local Government's estimates and the figures of the few major heads in which the Imperial exchequer had a share.

The immediate effect of this change was to convert fixed assignments of 3,58,76 a year into growing revenue. A summary of the changes is given below—

(1) The provincial share of Land Revenue (including the portion of it which is credited to Irrigation) as well as the corresponding charge under refunds and assignments was raised from one-half to five-eighths in Burma and from three-eighths to one-half in the Punjab.

(2) Excise revenue and expenditure (including refunds and assignments) became wholly Provincial in Eastern Bengal and Assam and in Bombay, while in the Central Provinces, Bengal and the United Provinces the provincial share of the same was raised from one-half to three-fourths.

(3) The revenue under Assessed Taxes realised in the Public Works Department, which had hitherto been treated as wholly Imperial was divided in moieties between Imperial and Provincial. This was a subsidiary change which had become necessary owing to the amalgamation of the Civil and Public Works Account offices.

(4) Forest revenue and expenditure (including refunds) became wholly Provincial in all the eight provinces having regular provincial settlements.

(5) The provincial share of revenue and expenditure under the head Major Irrigation Works (excluding the portion of Land Revenue credited under the head) was raised from three-eighths to one-half in the Punjab, the net revenue guaranteed to the Provincial Government under the head being also raised from Rs. 30·75 lakhs to Rs. 41 lakhs.

(6) The revenue and expenditure in Bengal under the Major and Minor Irrigation heads, which were formerly wholly Provincial, was divided in moieties between Provincial and Imperial, the latter thus bearing a share of the loss which before fell only on provincial revenues.

(7) Except as stated above, the incidence of revenue and expenditure between Imperial and Provincial continued as before.

It is not possible to show this year by the Budget figures of revenue and expenditure how this arrangement has worked out. The following statement shows the provision made in the Budget for both receipts and expenditure :—

	BUDGET, 1911-12.		Resulting balance, increase of Receipts over expen- diture + Increase of expenditure over receipts —.
	Receipts.	Expenditure.	
Central Provinces . . .	2,55,62	2,61,53	—5,91
Burma	4,93,72	5,34,99	—41,27
Eastern Bengal and Assam .	3,24,09	3,36,80	—12,71
Bengal	5,48,40	5,85,71	—37,31
United Provinces . . .	5,74,13	6,09,73	—35,60
Punjab	4,07,26	4,20,10	—12,84
Madras	6,49,21	6,86,77	—37,56
Bombay	6,78,62	7,52,82	—74,20

The result shows in all cases an increase of expenditure over expected receipts. It has, however, to be remembered that in every province the opening balances included portions of previous assignments made by the Government of India for specific purposes. A rough account is kept in the provinces of the utilization of these ear-marked assignments, but from the public accounts it is not possible to say how much of the budgeted receipts and expenditure is accounted for by the unspent balance of ear-marked assignments included in the opening balances. The following statement shows the opening and closing balances and the ear-marked provision included in each, the net balance and the prescribed minimum balance:—

	OPENING BALANCES, 1911-12.			CLOSING BALANCES, 1911-12.			Prescribed minimum.
	Gross.	Ear-marked portion.	Net.	Gross.	Ear-marked portion.	Net.	
Central Provinces . . .	27,72	6,00	21,72	39,87	9,00	30,87	10,00
Burma	54,08	30,00	14,08	41,48	38,58	2,90	12,00
Eastern Bengal and Assam	72,90	48,82	24,08	1,25,08	...	...	12,00
Bengal	1,30,78	84,50	46,28	2,13,74	1,57,71	56,03	20,00
United Provinces . . .	86,91	26,41	60,50	88,85	17,00	71,35	20,00
Punjab	69,75	39,17	30,58	1,03,73	38,56	65,17	10,00
Madras	1,55,90	25,08	1,30,82	1,85,29	54,58	1,30,71	20,00
Bombay	1,63,06	65,96	97,10	1,08,92	22,31	86,61	20,00

The net closing balances in all cases except Burma, where the conditions are special, were considerably in excess of the prescribed minimum.

5. *Summary of results.*—The following summary gives the more important variations between the accounts of 1911-12, the accounts of 1910-11, and the Budget of 1911-12:—

RECEIPTS.		EXPENDITURE.	
ACCOUNTS, 1911-12 BETTER + WORSE—THAN		ACCOUNTS, 1911-12, BETTER + WORSE—THAN	
Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1910-11.	Budget, 1911-12.

PURELY IMPERIAL HEADS.

£	£	£	£
-1,560,7	+1,680,9	Opium	+517,2
+215,2	+99,5	Salt	+454,1
-150,4	+254,6	Customs	+8,6
-12,4	-23,8	Tributes	-2,0
+21,2	+250,1	Interest	-11,1
+137,4	-1,8	Post Office	-2,5
+90,2	+41,0	Telegraph . . . . .	...
+171,0	+168,6	Mint . . . . .	...
...	...	Civil Furlough and Absentee Allowance . . . . .	...
+35,6	+105,7	Exchange	-30,4
...	...	Political	-17,3
+2,009,1	+1,927,0	Railways	+1,54,1
+120,8	+88,5	Army	-241,9
-6,9	-5,5	Marine	+10,3
+8,2	+12,1	Military Works	-404,7
<u>+1,078,3</u>	<u>+4,596,9</u>		-91,9
			-3,4
			-9,3
			+14,7
			-94,6
			+416,5

PURELY PROVINCIAL AND DIVIDED HEADS.

RECEIPTS.				EXPENDITURE.			
ACCOUNTS, 1911-12 BETTER + WORSE - THAN				ACCOUNTS, 1911-12, BETTER + WORSE - THAN			
Accounts,	Budget,	1910-11.	1911-12.	Accounts,	Budget,	1910-11.	1911-12.
£	£			£	£		
...	...	Refunds and Drawbacks	.	.	.	—56,6	—86,8
—112,8	—654,1	Land Revenue	.	.	.	—124,1	+19,3
+3,4	+15,5	Stamps	.	.	.	—10,4	+6,7
+579,4	+383,3	Excise	.	.	.	—13,2	+16,2
+59,6	+49,5	Assessed Taxes	.	.	.	—1,3	—1
+122,6	+86,7	Forest	.	.	.	—108,9	—6,0
—38,0	+21,6	Interest	.	.	.	+4,6	—8,1
...	...	General Administration	.	.	.	—869,9	—49,0
+13,0	+20,8	Law and Justice—Courts of Law	.	.	.	—114,9	—56,0
+15,5	+13,3	“ “ —Jails	.	.	.	+8,5	+45,0
—32,7	—28,4	Police	.	.	.	—251,4	+37,1
+5,2	+9,0	Ports and Pilotage	.	.	.	—3,8	—4,7
+22,0	+5,1	Education	.	.	.	—175,0	+273,7
+3,2	+3,6	Medical	.	.	.	—172,6	+137,0
+8	+3,1	Scientific and other Minor Departments	.	.	.	—83,2	+61,7
+6,0	+6,8	Superannuation	.	.	.	—41,5	+18,4
—7	+1	Stationery and Printing	.	.	.	+44,5	+43,3
+94,3	+100,2	Miscellaneous	.	.	.	—69,5	—62,1
+285,6	+156,0	Irrigation	.	.	.	—64,8	+168,7
+33,1	—8,4	Other Public Works	.	.	.	—916,5	+47,5
+15,4	+20,2	Minor variations	.	.	.	—26,7	—12,9
<u>+1,074,9</u>	<u>+203,9</u>					<u>—3,046,7</u>	<u>+588,9</u>

FAMINE SECTION.

...	...	Famine Relief	.	.	.	—112,0	—114,3
...	...	Construction of Protective Railways and Irrigation Works	.	.	.	—31,2	+72,2
...	...	Reduction or Avoidance of Debt	.	.	.	+143,2	+42,1
<u>+2,153,2</u>	<u>+4,800,8</u>	Total variations under Imperial and Provincial	.	.	.	<u>—3,141,3</u>	<u>+1,005,4</u>

These variations are considered in detail under the proper heads and are dealt with on very general lines below.

6. (a) *Purely Imperial heads.*—The increase under purely Imperial heads was 1,078,3 and was chiefly due to the result of increases under Railways (2,009,1), Salt (215,2), Mint (171,0), Post Office (137,4), and Army (120,8), and decreases under Opium (1,560,7) and Customs (150,4). The increase under Railways was phenomenal and was due to an exceptional harvest, and a marked increase in pilgrimages and visits to fairs following thereon, and to the Royal Visit and the Imperial Durbar at Delhi. The breaking up of a combine in Bengal led to a fall in prices and heavy clearance of Salt at the close of the year. This together with a return to normal conditions in India and the apprehension in Bombay that the rate of duty would be enhanced resulted in the improvement under Salt. The increase under Mint was due to a large demand for British Dollars in consequence of the trouble in China and for Nickel coins and for Coronation Medallions for distribution to school children. The special receipts in connection with the Coronation Durbar and the increase due to the compulsory insurance from October 1911 of registered covers containing Currency Notes were the special causes of the increase under Post Office. Abnormal receipts by larger sales of obsolete and useless Ordnance stores and leather cuttings and of personal clothing to British troops accounted for the increase

Receipts.
Comparison
between
Actuals.

under the India portion of Army. The increase in the English portion was due to larger credits in respect of clothing, accoutrements, etc., of troops transferred from the Indian to the British establishment, and to receipts on account of Indian Troop Service, etc. The large decrease under Opium was the result of the settled policy of reducing trade with China. In 1910-11, 37,590 chests of Bengal Opium were sold whereas the number sold in 1911-12 was 26,860. The average price obtained in 1910-11 was Rs. 2,891 whereas for the 10,120 certified chests sold in 1911-12 the average price was Rs. 3,456 and for the 16,740 uncertified chests the average price was Rs. 2,383. The decrease in respect of Bengal Opium was modified by the increase in Bombay due to the introduction of the new system under which the right to export opium was sold by auction and half the sale proceeds credited to Government. There was a considerable falling off under Sea Customs—Imports, chiefly in the imports of silver bullion, sugar and metals. The duty on silver was affected by the conversion of bar silver into dollars on which no duty was charged. Sugar was diverted to Continental markets but there was a marked improvement under petroleum. There were also special receipts in connection with the Coronation Durbar.

(b) *Divided or Provincial heads.*—The improvement on the total was 1,074.9 and was the result of increases and decreases under various heads. The chief items of increase were Excise (579.4), Irrigation (285.6), Forest (122.6) and Miscellaneous (94.3). Every Province contributed to the increase under Excise which was the result of the continued prosperity of the population. The increase was most marked under Country Spirits. In Madras the set back of two bad years was followed by the return of normal conditions in 1911-12. Under Irrigation the improvement in the portion of Land Revenue due to Irrigation occurred chiefly in the Punjab due to the enhanced rates under the new settlement of Land Revenue in the Jhang and Gugera Branches and in Madras due to better receipts in the Godavari Delta systems. The improvement in Direct Receipts also was most marked in the Punjab and was due to increased irrigation and luxuriant crops in the Indus Inundation Canals. The increase under Forest was due to general development and better prices obtained for timber. The famine grass operations undertaken in Bombay and the Central Provinces and the disposal of a very large quantity of trees killed by the drought of 1908 in the United Provinces helped to increase the receipts. The sale price of Government Mint lands sold to the Calcutta Port Commissioners and larger amounts transferred to Unclaimed Deposits accounted for the increase under Miscellaneous. The chief decrease was under Land Revenue and was due mainly to the liberal remissions and suspensions in Bombay, owing to the failure of the rains in parts of the Presidency, modified by increased receipts in the Punjab from the sale of proprietary rights to peasant grantees, a new concession.

**Receipts.
Comparison
with Budget.**

7. (a) *Purely Imperial heads.*—The increase under Imperial heads as compared with the Budget was 4,596.9. The bulk of the increase occurred under the heads Railways and Opium. Under Railways the Budget allowed for prosperous trade conditions, for the Royal Visit and Durbar at Delhi and for the opening of new lines. As already explained the year was one of marked prosperity and a large increase over the Budget was secured. Under Opium the increase was the result of the high prices obtained for the sale of Bengal opium. The Budget provided for an average rate for certified opium of Rs. 2,500 and for uncertified opium of Rs. 1,500. The actual prices were much higher and, though the number of chests sold was reduced, the receipts were larger. In Bombay an increased rate of pass duty and the introduction of the system of auction sales referred to in paragraph 6 above resulted in an improvement. Under Customs (254.6) the increase was due to large receipts from petroleum, cotton manufactures, manufactured goods and cotton goods. Under Interest the improvement was in the English portion of the accounts (£ 239.6) and was due to larger sums being available for investment, to a higher rate of interest and to the low price at which consols were purchased for the Currency Reserve investment. Under Mint the increase was due to the causes referred to in paragraph 6 above.

(b) *Purely Provincial and Divided heads.*—The chief increases were under Excise, Irrigation and Miscellaneous and the decrease was under Land Revenue.

The variations were largely due to the causes described in the comparisons between actuals. The total net increase was £203,9. Under Excise the Budget provided for a moderate growth only as such a favourable season was not anticipated and it was expected that the reforms to be undertaken would check the consumption of stimulants. Under Irrigation the receipts due from Land Revenue on the Western Jumna Canal were under-estimated and no provision was made for interest on sale of waste lands in the Punjab. There were decreases in Direct Receipts in Burma and the United Provinces due to smaller area under Irrigation and non-realization of revenue from the new Mon Canal. The large decrease in Land Revenue was due to unfavourable seasons in parts of Bombay, the United Provinces and Madras, to remissions in Burma on account of damage by floods, arrears, less fishery receipts and less activity in the petroleum oil-fields and to a transfer of considerably larger receipts to Irrigation in the Punjab.

8. (a) *Purely Imperial heads.*—The total improvement was only 94,6. **Expenditure Comparison between actuals.**

The chief variations were :—

	£
Opium	517,2 less.
Army	404,7 more.
Railways	241,9
Political	154,1 less.
Interest	126,6
Telegraph	117,1 more.

Under Opium the improvement was due to the contraction of departmental operations and occurred chiefly under Payments to cultivators. The Royal Visit including the Delhi Durbar and the Royal Bonus and the cost of the India Contingent despatched to England for the King's Coronation accounted for the increase under Army. There were also larger charges for stores in the English portion of the Accounts. The increase under Railways was due to the heavier traffic of the year and the consequent increased running expenses and also to larger outlay on maintenance and renewal of Permanent Way, Locomotive and Coaching Stock, and payment of the Coronation Bonus. The decrease under Political was largely nominal, the result of the inclusion in last year's account of a large special adjustment in connection with the subsidy of His Majesty the Amir of Afghanistan. The Imperial portion of the charges for Interest during the year was 126,6 less than the previous year made up of a decrease of 166,8 under Interest on Ordinary Debt and an increase of 40,2 under Interest on Other Obligations, chiefly Savings Banks deposits. The former was due to the adoption of a higher rate for the calculation of the amount of interest debitable to Railways and Irrigation and to larger Capital expenditure. The increase in Telegraph expenditure in India was mainly owing to a larger programme of work for installation of Radio stations and special charges including the Bonus in connection with the Royal Visit and the Delhi Durbar. The increase in English expenditure resulted from increased payment to the Marconi Company for installation of Radio Offices and larger outlay on stores.

(b) *Provincial or Divided heads.*—The expenditure against Purely Provincial and Divided heads increased by 3,046,7. The increases occurred chiefly under the following heads :—

	£
Other Public Works	916,5
General Administration	869,9
Police	251,4
Education	175,0
Medical	172,6
Land Revenue	124,1
Law and Justice—Courts of Law	114,9
Forest	108,9

Large grants to local bodies in connection with improvement schemes and for medical, sanitary and educational purposes and the record under Public Works heads of expenditure from the various special allotments accounted for the increase under that head. There was also larger outlay on construction and repairs.

Under General Administration the increase occurred mainly in the Imperial portion of the Accounts and was due to the Royal Visit and Coronation Durbar including the cost of illuminations and local celebrations. The total expenditure on this account was £702,8 as against a small preliminary outlay in the previous year. A second contributory cause was the inclusion under this head of the cost of the audit and accounting of Public Works expenditure as a result of the amalgamation of the Public Works and Civil Accounts office. This increase, however, was nominal as the charges were merely transferred from Civil Works. The increase under Police was due to the cost of the reforms introduced in the previous year as well as to further reforms undertaken during the year and the considerable cost of the Royal Bonus. In the United Provinces small rural towns were relieved of the cost incurred by them under Police. Practically all provinces shared in the increase under Education which was due to non-recurring expenditure on buildings and equipment of schools and colleges, hostels and grants for similar purposes made mainly from the special allotments, and to the strengthening of the staffs, and to a general progress. Under Medical also the increase was due partly to non-recurring outlay mainly on grants to local bodies for the improvement of drainage and water supply out of the special Imperial assignments. A grant of £33,3 in the Punjab to the Central Research Institute at Kasauli further increased the charges. All Provinces except India shared in the increase under Land Revenue which apart from ordinary charges was due to the presence of Famine conditions in parts of Bombay, to the reorganisation of ministerial establishments in Bengal and Eastern Bengal and Assam, and the Royal Bonus. The increase under Law and Justice was due to the reorganisation of ministerial establishments in Bengal and Eastern Bengal and Assam and to temporary Courts and additional or temporary appointments. Normal growth, the reorganisation of the service and the special expenditure incurred in Bombay and Central Provinces on the supply of grass to famine-stricken districts in Bombay accounted for the increase under Forest.

**Expenditure
Comparison
with Budget.**

9. (a) *Purely Imperial heads.*—The decrease of expenditure under Opium and Interest have already been explained. The increase under Army was due mainly to the unforeseen outlay in connection with the Abor Expeditionary Force including the Mishmi Mission.

(b) *Provincial and Divided heads.*—The larger decreases occurred under Education (273,7), Irrigation (168,7) and Medical (137,0). Under Education it was partly nominal due to the transfer to the Public Works head of £103,2 for expenditure on buildings provided from the special allotments and further to non-utilisation of a considerable part of these allotments. There were savings in Bengal, the United Provinces and Madras in the provision made for reorganisations. Under Irrigation it was due to the lapse of the entire provision under Protective Irrigation works in addition to that charged under Famine Relief and Insurance (120,0) on account of slow progress of work and to smaller expenditure under Minor works and Navigation. About half the decrease under Medical was nominal due to the transfer to the Public Works and other heads of grants for the improvement of drainage and water-supply.

**Imperial and
Provincial
Division of
Revenue.**

10. Of the total revenue of £82,835,8 the Imperial share was £54,238,5 and the Provincial share £28,597,3. As compared with the actuals of 1910-11, the total revenue was more by £2,153,2 of which £1,078,3 was wholly Imperial and the rest occurred under Provincial and divided heads. The Imperial share, however, was largely reduced by certain special assignments, the most important of which was one of £861,0 made to provide adequate opening balances for the three new Provinces of Bengal, Bihar and Orissa and Assam. As a consequence, the Imperial share showed an improvement of £411,1 over the figure of 1910-11 as against an improvement under Provincial of £1,742,2.

Imperial Result.—The total Imperial expenditure was :—

	1910-11.	1911-12.
From Capital	£ 16,028,2	£ 8,522,9
From Revenue	49,891,1	50,298,2

and as the Imperial revenue was £54,238,5 the surplus was £3,940,3.

11. *Provincial Result.*—The Provincial figures were :—

Opening Balance.	Province.	REVENUE EXCLUDING IMPERIAL ASSIGNMENTS MORE + OR LESS — THAN		EXPENDITURE MORE + OR LESS — THAN		Closing Balance.	Minimum Balance.
		Actuals, 1910-11.	Budget, 1911-12.	Actuals, 1910-11.	Budget, 1911-12.		
R		R	R	R	R	R	R
27,72	Central Provinces . . .	+45,62	+8,26	+16,82	-3,05	39,87	10,00
54,08	Burma	+1,12,20	-14,29	+59,98	-6,15	41,48	12,00
72,90	Eastern Bengal and Assam .	+57,96	+7,32	+37,37	+1,76	1,25,08	12,00
1,30,78	Bengal	+49,56	+9,90	+28,89	-6,59	2,13,74	20,00
86,91	United Provinces . . .	+30,85	+12,03	+39,11	-8,19	88,35	20,00
69,75	Punjab	+1,06,56	+12,54	+54,41	-16,56	1,03,73	10,00
1,55,90	Madras	+43,73	+6,79	+51,83	-14,83	1,85,29	20,00
1,63,06	Bombay	+1,06,52	-3,67	+1,21,73	+9,39	1,08,92	20,00
7,61,10	Total .	+5,62,00	+38,88	+4,10,14	-44,22	9,06,46	.

Revenue.—The improvement of 5,62,00 was the net result of variations in both directions under the several heads. The most important were the increases under Excise (2,85,33), Forest (1,50,06), Land Revenue (80,44) and Irrigation (Direct receipts 18,35 and Land Revenue due to Irrigation 17,00). The improvement under Excise was shared by all provinces. The most noticeable increases were in Bombay (1,08,08), in Bengal (55,84), in Eastern Bengal and Assam (43,45), in the United Provinces (32,09) and in the Central Provinces (30,40) and were mainly the result of the new Provincial Settlements. The improvement under Forest occurred chiefly under Burma (49,14), the United Provinces (28,27), Bombay (24,72), Madras (22,29) and the Central Provinces (14,93). Apart from the special receipts in Bombay and the Central Provinces on account of Famine grass operations, and in the United Provinces on account of the disposal of a very large quantity of trees killed by the drought of 1908 and better prices obtained, the improvement was the effect of the new Provincial Settlement under which the receipts under this head became wholly provincial. Land Revenue increased in Burma (58,62) and the Punjab (46,13) and decreased in Bombay (21,86). The effect of the new Provincial Settlements had been to raise the Provincial share of Land Revenue in Burma from one-half to five-eighths and from three-eighths to one-half in the Punjab. Apart from this the recovery of arrears in Burma and the sale of proprietary rights to peasant grantees and new fluctuating assessment in the Lower Chenab Colony in the Punjab contributed to the increase. In Bombay there was a serious falling-off of Land Revenue (21,86) due to unfavourable agricultural conditions in certain districts of the Presidency owing to a failure of the rains. Under Irrigation the improvement was almost entirely under Punjab, where the increase from Direct receipts was 31,58 and from Land Revenue due to Irrigation was 16,15. There was however a falling-off in Direct receipts in Bengal of 12,85. In the Punjab increased area under irrigation and enhanced rates of Land Revenue levied in the Colony villages of the Jhang and Gugera Branches accounted for part of the increase, while the effect of the new Provincial Settlement was to increase the provincial share in the Punjab from three-eighths to one-half but to reduce that in Bengal from the whole to half. Under Stamps the net result was a decrease of 21 but this was the result of increases in Madras (3,05), Eastern Bengal (2,44), Bengal (2,39), Punjab (1,83) and of decreases in the United Provinces (5,30), Bombay (2,66) and Burma (1,12). The decreases in the United Provinces and Bombay were the result of the high revenue of the previous year consequent

on the amendment of the Limitation Act in 1908. The decrease in Burma was nominal due to the change in the system under which copying fees were recovered in cash instead of in stamps.

Excluding the heads of Land Revenue and Miscellaneous, as indicating abnormal items, the increases in revenue of the various Provinces were as follows :—

Central Provinces	.	.	.	.	.	.	.	+44,96
Burma	.	.	.	.	.	.	.	+53,88
Eastern Bengal and Assam	.	.	.	.	.	.	.	+56,59
Bengal	.	.	.	.	.	.	.	+50,48
United Provinces	.	.	.	.	.	.	.	+43,75
Punjab	.	.	.	.	.	.	.	+58,62
Madras	.	.	.	.	.	.	.	+42,27
Bombay	.	.	.	.	.	.	.	+1,28,08

The large items included in the very large increase in Bombay occurred under Excise (1,08,08) and Forest (24,72).

Expenditure.—The chief items in the total increase of 4,10,14 were increases under Civil Works (1,19,52), Forest (88,20), General Administration (41,13), Police (33,88), Education (28,46), Medical (27,47), Land Revenue (19,61), Courts of Law (16,98) and Excise (11,97) and a decrease in Minor Works and Navigation (12,45).

The following statement shows the distribution of these increases among the Provinces.

	Civil Works.	Forest.	General Adm. inistration.	Police.	Education.	Medical.	Land Revenue.	Courts of Law.	Excise.	Minor Works and Naviga- tion.
Central Provinces	-1,09	+10,43	+1,75	+1,40	+57	+1,08	...	+20	+79	...
Burma	+16,22	+22,55	+4,24	+5,77	+1,47	+2,79	+3,12	+16	+5	...
Eastern Bengal and Assam	+2,88	+5,65	+6,15	+5,09	+5,48	+1,89	+2,49	+2,59	+1,66	...
Bengal	+22,62	+3,85	+9,27	+3,55	+3,33	+80	+4,34	+6,85	+2,42	-11,25
United Provinces	+57	+7,46	+1,40	+7,10	+9,91	+12,14	+2,50	+2,19	+1,14	-1,14
Punjab	+11,47	+3,95	+2,32	+2,18	+70	+7,08	+1,22	+1,23	+2	+26
Madras	+14,75	+18,02	+5,65	+4,14	+5,81	+5	+1,88	+2,97	+5	-1,71
Bombay	+52,10	+16,29	+10,35	+6,70	+1,19	+1,64	+4,06	+79	+5,84	-91

The heads and Provinces affected by the new Provincial Settlements were Excise in Eastern Bengal and Assam, Bombay, Central Provinces, Bengal and the United Provinces; Forest in all provinces and Minor Works and Navigation in Bengal. Under Excise and Forest the provincial share was increased while under Minor Works and Navigation, it was decreased.

Half the increase under Civil Works occurred in Bombay (52,10) and was due to special grants of 50,00 made by the Government of India to the Bombay City Improvement Trust and of 30 by the Local Government to the Jalgaon Municipality. In Bengal (22,62) a special grant of 11,50 to the Calcutta Improvement Trust and expenditure from the special allotments for Sanitation and Education accounted for the increase. In Burma (16,22) an increase of 5,00 in the contribution for the Rangoon River Training scheme, contributions of 1,50 to District Funds in Upper Burma and larger expenditure on Education buildings and Sanitary works, and in Madras (14,75) larger grants to local bodies for Communications, Sanitation and Education accounted for the increases. Under Forest all the provinces contributed, the increase being most marked in Burma (22,55), Madras (18,02) and Bombay (16,29). The increase followed as a result of the new Provincial Settlement under which all the charges became wholly provincial instead of being shared by Imperial. In Bombay the special Famine Grass operations (3,62) and the reorganisation of the service helped to swell the increase. In the Central Provinces there were also special Famine Grass operations at a cost of 1,01. The increase under General Administration was general. Expenditure in connection with the Royal Visit and the Delhi Durbar including the grant of the Royal Bonus were contributory causes. The increase under Police was the result of the reforms already introduced in the previous year as well as of further reforms undertaken this year and the very considerable expenditure on the Royal Bonus. The special grants for non-recurring expenditure on buildings and equipment of schools and colleges or on grants made for such purposes, on hostels, etc., accounted mainly for the increase under Education, while similarly the grants to local bodies for the improvement of drainage and water-supply accounted for the increase under Medical. Under Land Revenue the payment of the Royal Bonus affected all provinces. In Bombay there were famine conditions in some parts of the Presidency and in Bengal and Eastern Bengal and Assam the reorganisation of ministerial establishments contributed to the increase. In Burma there were larger payments of commission on Land Revenue and large outlay on land taken up for public purposes. Under Courts of Law the increase in Bengal and Eastern Bengal and Assam was due to the reorganization of ministerial establishments and in Madras to additional appointments and to the establishment of temporary courts. Additional courts also caused the increase in the United Provinces. The new Settlement resulted in an increase in the provincial share of Excise in Eastern Bengal and Assam, Bombay, the Central Provinces, Bengal and the United Provinces, while in Bengal the share under Minor Works and Navigation was reduced from the whole to half.

Apart from these heads there were certain heads under which the variation was marked in one or more provinces. In the Central Provinces there was an increase under Scientific and other Minor Departments (1,19) due to the development of the Agricultural Department, the purchase of anti-rinderpest serum and the appointment of a whole-time Registrar of Co-operative Societies for the whole year and a decrease under Stationery and Printing (1,13) due to the fact that the actuals of the previous year included large expenditure incurred on the purchase of plant and furniture for Government presses and some arrear charges. In Eastern Bengal and Assam there was an increase under Political (4,17) due to the Miri and Mishmi Missions. In Bengal there was a decrease under Irrigation, Major Works (17,91) due to the effect of the Provincial Settlement, an increase under Superannuation (1,30) and a decrease under Stationery and Printing (1,41) due to the introduction of the Book credit system, under which each officer was given a book credit and the supply limited to the amount of his credit. The decrease under Miscellaneous (4,06) in the United Provinces was due to the writing-off in the previous year of the large loan to the United Provinces Exhibition Committee. In the Punjab the expenditure under Irrigation, Major Works (20,98) increased in consequence of the execution of special works on the Upper Bari Doab Canal and other works, and was affected by the increased share of expenditure debited to Provincial under the New Settlement. In Bombay there was an increase under Assignments (3,52) due to the new Settlement and under Scientific and Minor Departments (2,26) due to purchase of land for the Northcote Cattle Farm.

Objectionable expenditure.

12. *Civil Department.*—Excluding the expenditure on Public Works, the figures of objectionable expenditure outstanding in the Civil Department on 31st July 1912 were as follows:—

Province.	Suspense.		Items awaiting clearance.	Service payments for recovery.	Rejected Items.	TOTAL.	Total on 31st July 1911.	Increase + decrease in 1911-12.
	Dr.	Cr.						
India . . .	13	...	1,37	6	...	1,56	2,08	-52
Central Provinces . . .	...	...	14	1	...	15	18	-3
Burma . . .	...	...	95	7	4	1,06	4,28	-3,22
Eastern Bengal and Assam.	...	1	4,95	15	...	5,11	2,19	+2,92
Bengal . . .	...	...	2,33	13	...	2,46	1,29	+1,17
United Provinces . . .	...	...	1,39	6	...	1,45	1,05	+40
Punjab . . .	2	1	1,00	3	...	1,06	1,55	-49
North-West Frontier Province.	...	...	11	1	...	12	27	-15
Madras . . .	...	...	92	3	...	95	93	+2
Bombay . . .	...	...	49	7	...	56	61	-5
Post Office . . .	...	...	40	3	...	43	70	-27
TOTAL . . .	15	2	14,05	65	4	14,91	15,13	-22

Of the total outstandings, 26 related to 1910-11 and previous years, as against 88 shown in the last Report as similarly outstanding from previous years. There was a decrease of 3,22 in Burma, following on the large increase referred to last year as due mainly to special expeditions. The large increases of 2,92 in Eastern Bengal and Assam and 1,17 in Bengal were due partly to the dislocation of work caused by the re-distribution of Provinces. In the former province, the outstandings in three of the Assam Districts were heavy owing to the special causes of the Mishmi Mission, relief of distress in the Lushai Hills and furniture for Government Houses. In the United Provinces, the increase of 40 was largely due to want of sub-vouchers. Taking into consideration the special causes in Bengal and Eastern Bengal and Assam, the improvement on the whole was considerable, but the importance of a close watch over outstandings is still being brought to the notice of the Audit Officers.

13. The outstandings of over a year old included 14 (in India), dating from 1909-10, which related to the embezzlements at Port Blair and Ajmer referred to last year. Out of this, Rs 2,556 were adjusted up to September 1912 and the orders of the Government of India writing off Rs 10,071 have since been received. The adjustment of the item of Rs 1,494 is pending the decision of a court of justice. The remaining items aggregating 12 referred to 1910-11 and call for no remarks. 5 of these related to Eastern Bengal and Assam. There were a few items of older dates which were not included owing to the amounts involved being petty.

14. Outstandings relating to the year under Report amounted to 14,65 to which Eastern Bengal and Assam contributed 5,05. These figures do not include any items under Advances Recoverable or advances from Provident Funds. The bulk of the outstandings were under items awaiting clearance and represented

money drawn which, for want of sanctions, sub-vouchers or other defects could not be admitted in audit. Drawing Officers frequently fail to realise that it is incumbent on them to see that they obtain promptly all necessary details required for the admission in audit of expenditure they have incurred. I have recently in my Circular No. 4 of 3rd April 1912 addressed the various Account Officers on the subject of enforcing responsibility for the accuracy and regularity of the accounts of Executive Officers and more vigorous action is now being taken in all offices on these lines.

15. Last year attention was drawn to the tendency to obtain money from the Treasury largely in excess of actual requirements, especially in March. During the year under review, there were many cases in which these drawings in advance took place. The Code rules are clear and under my instructions the Audit Officers are now bringing to the notice of superior authorities the specific cases in which the rules have been disregarded. In some cases, the action taken on these reports is satisfactory but in others such action is not apparent. An Audit Officer is entitled, when he brings particular defects to notice, to receive information from the administrative authorities as to the steps that have been taken to avoid such irregularities. When amounts are drawn in this irregular manner, there is always the danger that the money kept in hand may be misappropriated.

Some selected cases are described, which illustrate the serious misapprehension that exists as to when money may be drawn from the Treasury and how it may be disposed of. It is hoped that the steps now being taken to bring these cases to notice and the subsequent action of the administrative authorities concerned, will result in the rules being followed more strictly in future.

(a) A sum of R1,475 was drawn by the Superintendent of Police, Minbu (Burma) in March 1911. R934 was adjusted on receipt of the detailed bill leaving a balance of R541 outstanding. This amount was misappropriated by his clerk. An estimate for R870 had been sanctioned for the construction of Police Quarters. The work was given to a Contractor who was paid an advance of R400 on the 17th March. The balance of R470 included in the above sum of R1,475 was drawn before the work had been completed or any claim put forward for it, apparently in order to avoid a lapse of grant. It is included in the amount embezzled. The clerk has been convicted and removed from the service. The orders of Government on the case have not yet been received.

(b) In March 1912, the Deputy Commissioner, Lyallpur (Punjab), drew from the treasury a sum of R10,500 on account of sanitary rewards to villagers and placed the amount to the credit of Revenue Deposits in the Treasury in April 1912, on the ground that, as the selection of the villagers deserving of rewards had not been made, the amount could not be disbursed. Here the money was drawn before it was known to whom it would be paid and was placed in deposit contrary to another Code rule.

(c) The Deputy Commissioner, Kangra (Punjab), drew a sum of R4,334 in March 1912 on account of Patwar contingencies, out of which R2,278 were refunded in cash in June 1912, and the detailed bill in support of the balance was not furnished till July 1912, and then without a sub-voucher for R1,300. He explained that the amount had been required for immediate disbursement, as the building which was to be paid for was complete but that on checking the bill with the Tahsil measurements, it was found that there were large discrepancies between some of the Tahsil measurements and those of the Contractor. The Contractor refused to accept the Tahsil measurements and the amount was deposited in the Treasury. The re-measurements took a long time owing to distance and want of communication and hence the delay. The amount should not, however, have been drawn till the bill had been checked and payment was actually due. The Deputy Commissioner has assured the Audit Office that such irregularities will not recur.

(d) The Deputy Inspector of Schools, Bankura (Bengal), drew in March 1911, two sums of R374 and R351 on account of the construction of Guru Training schools. The money was actually disbursed in July and August 1911. The same officer, when Deputy Inspector of Schools at Khulna, drew a sum of

R2,481 on 31st March 1912, on account of equipment of Primary schools. The detailed bill, received in August, showed that payment was actually made in June 1912. The Director of Public Instruction has been informed of these cases.

(e) In the Central Provinces, the Inspector General of Police, Criminal Investigation Department, drew, on the 29th March 1912, a contract contingent bill for R1,033 which brought his expenditure up to R3,999, against a grant of R4,000. No sub-vouchers are received for contract contingent charges except for postage charges. The receipts for postage labels received showed that labels for R305 were bought on 20th May and for R655 on 24th June 1912, which means that a large portion of the money drawn on the 29th March was not used for expenditure until the 20th May and the 24th June.

(f) The Collector of Bombay drew a sum of R2,500 in March 1912, out of which R1,400 was paid in April, R500 in July and the balance was refunded in October. The Economic Botanist, Poona, drew R2,239 on account of cultivation charges in March 1912, out of which R930 were disbursed in May. Commenting on these two cases, the Government of Bombay directed that extracts from the local Appropriation Report should be sent to all heads of offices and they should be requested to observe strictly the provisions of the rules.

(g) A sum of R4,500, was drawn in January 1912 by the Head Master, Government High School, Fyzabad (United Provinces), for the purchase of apparatus and was held under objection for want of sub-vouchers. Sub-vouchers for R1,870 were furnished on 26th August 1912, which showed that of this sum only R290 appeared to have been disbursed in 1911-12. He was then asked to refund the balance still unpaid and the remaining sub-vouchers were furnished three weeks later. A copy of the order for the refund was sent to the Director of Public Instruction, but no information is available as to what action he may have taken.

This misapprehension is not confined to spending officers. An order of the Government of Bengal may be quoted. The Government of Bengal in their letter No. 3609-P, dated 30th March 1912, issued orders for the payment of R18,000 for the construction of Police Barracks in the district of Darjeeling and directed that the money should be kept in Revenue Deposits. As the payment would have been irregular, no authority for payment was issued by the Audit Office.

16. There was on the whole an improvement as regards the adjustment of outstandings but delays are still frequent. In some Provinces, during the year special action was taken to remedy this defect. In the Punjab, the Local Government lent their cordial support to the efforts made and issued stringent orders in connection with the responsibility of officers for the correct and prompt adjustment of expenditure. The subject of delay in respect of detailed bills is now under their consideration. On 31st July 1912, expenditure incurred in 1911-12 to the extent of 40 was still awaiting detailed contingent bills in Burma. In Bengal, the similar figure was 64. The re-distribution of Provinces may have somewhat delayed adjustment in Bengal.

A few specific cases of delays, due to want of detailed bills or the obtaining of adequate sanction may be given.

(a) The Deputy Commissioner, Dera Ghazi Khan (Punjab), drew in March 1912, a sum of R4,174 for Political Contingencies and R816 on account of Patwar contingencies. In spite of repeated calls for detailed bills in support these have not been furnished and the Local Government has been addressed on the subject.

(b) In the Farrukhabad district (United Provinces), a sum of R1,000 was drawn by the Superintendent of Police in March 1912 for petty construction and repairs. The detailed bill was received in September 1912 after repeated calls.

(c) The Deputy Commissioner, Mandla (Central Provinces), continued to draw pay for an establishment of two temporary Assistant Wasil-baki-navises from 1st November 1911, though the sanction for its retention expired on 31st October 1911. In spite of constant reminders from the Audit Office, the applica-

tion for sanction of the Local Administration was not submitted until the 15th July 1912 and then only after the Commissioner had been addressed. The sanction of the Local Administration was received on the 16th August 1912.

In the following case a want of efficient supervision resulted in a serious loss to the State :—

During the inspection in 1910-11 of the accounts of the Dacca Jail Press for the period ending 31st March 1910, it was found among other things that the books maintained in connection with the stock of paper were deficient and that the entries could not be relied on. A shortage of paper to a large extent was apparent and on stock being taken, the balances on the books were found on the whole to be in excess of the actual stock to the extent of about R83,225. This was brought specially to the notice of the Government of Eastern Bengal and Assam, who ordered a full enquiry into the accounts. As the ledgers and account books were full of errors, omissions and irregularities, this occupied some time and it was not till March 1912, that the Inspector-General of Prisons, Eastern Bengal and Assam, reported on the apparent shortage. After making full allowances for wastage claimed by the Press but not appearing in the books, and for which full proof was not forthcoming, the net deficit apparent was R38,650. The Inspector-General was unable to find out how such a large quantity of paper disappeared from the Press. The Press was in charge of a Deputy Superintendent, under the general control of the Superintendent of the Secretariat Press and the conclusion arrived at by the Inspector-General was that "The shortage of paper may probably be due in "part to some paper being stolen from the Press during the period, when outside "workmen were employed to work in the Jail Press in the evenings after the "prisoners had left. The Press had only a single gate then, which I am "informed was guarded by a Durwan (a temporary hand) and not by a paid "warder. It is very probable that some, if not all, of the paper found short "may have been secreted and removed by outside workmen and as the "Press was much understaffed during that period, the removal of the paper "remained undetected. This is borne out by the utter untrustworthiness of the "records relating to the period under discussion. I am, therefore, driven to the "conclusion that the shortage is due in all probability to the system under which "the Press has worked and slackness of supervision." Owing to the reconstitution of the Bengal Provinces, the Dacca Jail Press is now under the Government of Bengal. The report has been considered by this Government and they have decided to drop the case.

17. Railways.—The following statement compares the total objectionable expenditure under Railways at the end of the years 1910-11 and 1911-12 which had not been adjusted by the 31st July following :—

	1910-1911.		Total on 31st July 1911.	1911-12.		Total on 31st July 1912.	More+or less— than 1910-11.
	Relating to 1909-10 and previous years.	Relating to 1910-11.		Relating to 1910-11 and pre- vious years.	Relating to 1911-12.		
No estimate . .	86,33	78,21	1,64,54	22,73	61,50	84,23	-80,31
Excess over estimate .	44,92	43,40	88,32	22,74	41,04	63,78	-24,54
No appropriation . .	...	12,62	12,62	...	7,61	7,61	-5,01
Excess over appropriation.	...	42,86	42,86	...	43,00	43,00	+14
Miscellaneous irregularities.	22,08	95,48	1,17,56	17,57	10,18	27,75	-89,81
TOTAL .	1,53,83	2,72,57	4,25,90	63,04	1,63,33	2,26,37	-1,99,53

These figures indicate a striking improvement and when the new rules for the control of expenditure on large Open Line Projects and Lines under Construction are issued, a further reduction in outstandings is anticipated. Special efforts were made during the year to reduce the outlay under objection. The personal interest which the Railway Board and the Railway authorities generally took, at the instigation of the Accountant-General, accounted for this satisfactory reduction, and indicates the manner in which objectionable expenditure may be reduced in other departments. The amount outstanding, however, is still very large and capable of further reduction.

To secure adequate control over outlay on works, it is essential that estimates should be accurately prepared, and closely scrutinized before they are sanctioned. It has been suggested that the stringency of the present orders regarding close estimating and excesses over estimates, tends to the opposite extreme of over-estimating. Over-estimating is thus taking the place of under-estimating and this may be likely to lead to undesirable results, e.g., the utilisation of savings for other purposes than those indicated in the estimate, which it would be difficult for audit to detect. This tendency towards over-estimating was certainly noticeable in some of the estimates prepared on the South Indian Railway, and was said to arise from the practice obtaining on that line of placing expenditure incurred without sanction at the personal debit of the Executive officer responsible. The Government Examiner, South Indian Railway, reported that of the 383 completion reports for capital and revenue works passed by his office during 1911-12, 96 works showed a saving of over 25 per cent. on the estimated amount and 18 works a saving of 50 per cent. and over. Two cases may be cited. The estimate for constructing 9·25 feet, 6·20 feet, 1·15 feet and 1·20 feet bottom flange girders into top flange on Mayavaram-Mutupet section was R17,219. On this there was a savings of R9,740. On the estimate of R62,000 for providing 5 "F." class engine tenders there were savings of R37,803. This tendency to over-estimate calls for the criticism that it is the duty of the authority sanctioning the estimate to guard against over-estimating as much as against under-estimating.

The following cases of delay or irregular outlay may be referred to :—

(a) Outlay on the Sardah Bridge, Sonaripur-Ramnagar Ghat Extension and Dudwa Branch Conversion was held under objection since 1908 and 1909. These objections could have been removed long since had sanction been obtained to Revised or Completion Estimates or Completion Reports. The lines were opened for traffic in January 1911 and Completion Estimates fell due 6 months after. The Railway Administration was repeatedly reminded without effect. The matter is still under correspondence between the Railway Board and the Company.

(b) The construction of a joint siding to the Clive and Lower Hooghly Mills from Santoshpur Station was undertaken as a mixed Railway Capital and Deposit work. R61,737 were deposited by the Lower Hooghly Jute Mills for their share of the work. The expenditure incurred on this account amounted to R88,693, thus exceeding the deposit by R26,956. In January 1909, the Manager, Eastern Bengal Railway, addressed the Mill authorities for payment of the amount but the latter have repudiated the claim. The Railway Board in May 1912 have addressed the Manager specially on the subject.

The following were concrete examples on the Burma Railways of delay in the preparation of bills after measurements had been made. They were noticed by the Government Examiner of Accounts as the result of an examination of the measurement books in the office of the District Engineer, Works, Rangoon :—

Measurement of Book No. and page.	Date of measurement.	Date of submission of bill.
No. 38 page 28.	21st April 1910.	21st July 1910.
„ 56 „ 136.	10th December 1910.	18th March 1911.
„ 56 „ 128.	11th February 1911.	30th May 1911.

When these delays were brought to the knowledge of the Chief Engineer, Burma Railways, that officer wrote to the District Engineers, sum-

marising the evils of delaying payments to contractors as follows. The quotation expresses so exactly the reasons why audit calls attention to such delays that I offer no apology for giving it in full.

"Almost any one can get work done if he provides unlimited money but "it takes an Engineer to get the same done both expeditiously and economic-ally, and economy can only be secured by a close supervision of accounts and "by prompt payments. The practice of delaying payment, by not measuring up "work and billing for it at regular intervals, is specially objectionable from "every point of view; by locking up contractors' capital, it increases their "expenditure and consequently necessitates higher rates. The delay in sub- "mission of bills leads to constant demands for urgent payments when at length "they are submitted, with the subsequent complaint of delays in payment. It "also frequently lends opportunity to clerks and subordinates for extracting "illegal gratification. Failure in measuring up work periodically provides "opportunity for false or exorbitant claims on the part of contractors."

A vast amount of Capital is locked up in stores. Under the Suspense head, Stores on the principal Railways including Branch lines, the balances steadily increased till on the 31st March 1909, they stood at the immense sum of 12,19,76. Since then there has been some little reduction and the balance on the 31st March 1912 stood at 10,69,89. This was due to the special attention devoted to the matter by the Railway Board. Railway Administrations have fixed minimum amounts under each class of stores required to meet normal requirements and they are gradually working down their balances to these limits. The present figure is still very large and involves the loss of interest on the locked up capital, as well as waste by deterioration and the necessity for writing down values, of selling of large quantities of stores at reduced prices, of employing staff for their custody and verification and of providing suitable accommodation. The whole matter is worthy of close attention.

In his despatch No. 1 Financial (Stores), dated 21st April 1911, the Secretary of State pointed out that resort to local purchase on the plea of urgency was of frequent occurrence, and in some departments of Government rather the rule than the exception and requested that the attention of the purchasing Departments might be drawn to the importance of:—

- (i) forecasting with accuracy, their annual requirements, when preparing their indents in order to avoid the necessity for local purchases; and
- (ii) taking sufficient advantage of the existing facilities for obtaining supplies by telegraphic indent on the India Office.

In this connection the Accountant General for Railways gives as follows the total purchase of imported stores made in India on the score of urgency, and the extra cost to Government involved thereby in respect of the three State-worked lines and the Lower Ganges Bridge during 1911-12:—

	Total Local Purchases.	Extra cost to Govt.
	Rs.	Rs.
Oudh and Rohilkhand Railway	85,343	8,533
Eastern Bengal Railway	1,71,500	20,565
North Western Railway	4,18,104	27,550
Lower Ganges Bridge	2,25,000	3,119
Total	8,99,947	59,767

The above figures are approximate, as the English rates on which the calculations have been based, are subject to constant fluctuations. The Accountant General considers, however, that the amount fairly represents the loss occasioned by purchases in India. The matter is brought to notice as it may be possible by better forecasting of requirements and the timely transmission of indents on England, to minimise the necessity for local purchases and the consequent loss entailed thereby.

18. *Army*.—In the Army Department, the amount under objection on the 31st July 1912, in respect of 1911-12 and previous years, was 5,60 as compared

with 6,65 outstanding under similar conditions on 30th June 1911. This included 3 for 1908-09, 38 for 1909-10, and 48 for 1910-11. The amount had been reduced to 3,05 on the 30th November 1912 and on this date the outstandings for 1908-09 and 1909-10 were 1 and 37. These were Railway charges awaiting adjustment, for which special steps are said to have been taken, and a special expenditure in January to March 1910 in connection with the supply of meat at a contractor's risk. This amount (24) was under reference and is now outstanding pending conclusion of legal proceedings which are being taken against the contractor.

The following were some of the irregularities noticed during the year :—

(a) The Officer in charge of Supplies, Bangalore, purchased 80,000 lbs. chenna (gram) on the 29th April 1911 at R4-3-11 per 100 lbs. when a new contract had been concluded for the same article at a cheaper rate of R3-11-0 from 1st May. This was challenged in audit and the difference of R446 was refunded without any explanation.

(b) The Officer Commanding 14th Mule Corps in the Quetta Division drew cheques for R9,000 and R2,000 in November 1911 and January 1912, respectively; but credit was afforded for R8,000 only in his cash account for November 1911 and no credit was afforded for the latter item. The credits of R1,000 and R2,000 were kept out of the accounts by the Officer Commanding, 14th Mule Corps, from November 1911 to February 1912, and from January to March 1912, respectively. In reply to an audit enquiry, the Officer stated that the amount was less credited through oversight in the case of the sum of R1,000 and that the omission was regretted in the case of the other. No report was made of this case, but the Controller of Military Accounts, Western Circle, is now being directed to bring all such cases to the notice of the Divisional Commander.

(c) In the cash account of the Neemuch Grass Farm for March 1912, a sum of R12,000 was charged apparently to avoid a lapse. The Overseer in charge of the Farm explained that the amount of R16,994 was drawn for purchase of grass to complete full requirements, under the orders of the Assistant Director of Grass Farms. A portion, *viz.*, R4,180 of the above was expended and the unexpended balance was remitted into the Treasury in April 1912. The matter was brought to the notice of the Divisional Commander who issued prompt orders on the subject.

(d) The Officer in charge of Supplies, Poona, obtained from the Deputy Controller of Military Accounts, Poona Division, a cheque for R3,000 for the construction of huts for transport followers apparently to avoid a lapse of grant. It was subsequently discovered that the amount was not actually expended before the close of the year, as the plan and estimate of work had not been approved by the Quartermaster-General in India. The amount was deposited with the Assistant Commanding Royal Engineer, Poona Brigade, but subsequently withdrawn. The Officer was asked to remit the money into the Treasury which was accordingly done.

(e) In October 1908, the Government of India sanctioned certain Supply and Transport establishments for the several Divisions and Independent Brigades at fixed rates of pay. These establishments having proved, in the 7th (Meerut) Division, insufficient to meet the actual requirements, and men on the rates of pay laid down not having been available, establishments in excess of those authorised and at rates higher than those sanctioned by the Government of India were entertained under the orders of the General Officer Commanding the Division. This was duly challenged by the Audit Department in the beginning of 1909 but the adjustment was delayed, it is stated, as many complicated questions were involved, which had to be referred to Army Head-quarters and the Government of India. The Government of India have recently agreed to the proposals of the General Officer Commanding the 7th Division and orders are under issue which will admit of the removal of the objections. Rs. 6,028 has been thus outstanding in the accounts of 1908-09 to 1910-11. There has been great delay in the adjustment. As establishment was actually being entertained in excess of scale, it should have been sanctioned temporarily or orders issued to reduce it. After the lapse of such a long period, there would apparently be no other course open but to sanction the past expenditure.

19. Public Works.—The objections remaining unremedied on the 31st March 1912 in respect of expenditure on Public Works is shown in the following statement :—

Provinces.	Want of estimate.	Excess over estimate.	Want of appropriation.	Excess over appropriation.	Miscellaneous irregularities.	Total on 31st March 1912.	Total on 31st March 1911.	1912 better — or worse + .
Central Provinces	1,61	2,04	64	94	1,29	6,52	4,25	+ 2,27
Burma . .	24	1,03	3	97	96	3,23	2,65	+ 58
Eastern Bengal and Assam.	96	1,15	97	1,07	1,24	5,39	3,38	+ 2,01
Bengal . .	4,19	2,02	1,82	49	19	8,71	9,91	— 1,20
United Provinces .	1,40	1,48	66	2,64	45	6,63	9,94	— 3,31
Punjab . .	3,22	11,32	18	5,74	1,60	22,06	22,69	— 63
North-West Frontier Province.	12	28	...	69	18	1,27	2,60	— 1,33
Madras . .	4,14	4,68	60	2,30	3,05	14,77	8,78	+ 5,99
Bombay . .	12,00	5,89	1,52	2,23	1,88	23,52	9,52	+ 14,00
Total P. W. .	27,88	29,89	6,42	17,07	10,84	92,10	73,72	+ 18,38
Telegraph . .	...	75	...	...	54	1,29	1,04	+ 25
Military Works .	71	1,80	1	78	94	4,24	6,25	— 2,01
Grand Total .	28,59	32,44	6,43	17,85	12,32	97,63	81,01	+ 16,62

Unfortunately all audit offices have not been able to intimate the amount removed from objection up to the 31st July 1912. The Comptroller, Central Provinces, however, reports the removal of 3,66 out of 6,52 and the Accountant General, Madras, 6,76 out of 14,77. The reports from other offices are not nearly so good.

Last year's Appropriation Report (paragraph 16) showed a reduction of 17,07 under Public Works objectionable expenditure, but this year there appears to be an increase of 18,38. This would be very unsatisfactory, but that it is not certain that the statements of outstandings for the two years are prepared under the same conditions and with reference to adjustments made on the same dates in each year and for each office. For example, in Bombay where the increase is greatest, the Accountant General informs me that, apart from objectionable expenditure to the extent of 2,46 on Famine Relief included in this year's figure, the increase is due to the previous year's figures having excluded all minor and repair objections and all items remedied up to August 1911 when the statement was prepared. The procedure in force as regards the recording of objections and adjustments for Public Works expenditure differs from that in force for Civil expenditure and it is not possible without much trouble to arrive at the total outstandings on any particular date or to ascertain how much has been adjusted in any one month. I propose to issue orders shortly, which will ensure the permanent record of all Public Works objections in such a form that the figures in respect of a month's objections and adjustments will be readily available.

These outstandings are undoubtedly large in view of the rules in the Public Works Department Code, which prescribe that no work should be commenced till sanction to the detailed estimates have been obtained and an allotment of funds provided. They have recently been amended so as to allow work to continue in excess of estimates, but the necessity for prompt administrative sanction to the revised project and subsequent revised estimates is still insisted

on. Audit offices are now instructed, in the case of excess over estimates, to ascertain that administrative sanction has been obtained or applied for, and that revised estimates are under preparation. The bulk of the expenditure under objection is, thus, such as should not have been incurred or having been incurred, should have been promptly settled. Cases are still very frequent where estimates and the provision of funds are seriously delayed. This matter has been receiving special attention during the year.

As indicating the serious position I record here the following statement, the information contained in which has been obtained from enquiries made in connection with a separate case.

Province.	1911-1912.		
	Total expenditure.	Total amount placed under objection.	Percentage.
Punjab	2,88,59	83,29	29
Bombay	1,64,30	43,93	27
United Provinces	1,55,15	42,22	27

I have taken considerable trouble to ensure the accuracy of these figures. It is specially noticeable that in every case the largest percentage of objectionable expenditure occurs under "no estimate." The percentage under this head in Bombay was 15 and in the United Provinces 13. It seems open to doubt whether extreme urgency can be urged in respect of such a large part of the total expenditure of the year in these Provinces.

I regret that in paragraph 16 of my Appropriation Report for 1910-11 the Punjab was said to be responsible for the two old cases of excess over estimates mentioned therein. The two works are the Kanigiri Reservoir Bund and the Ryves Canal and are in Madras and not in the Punjab.

A few selected cases showing the irregularities brought to notice during audit are described. Local Governments frequently accord sanction in such cases without any indication that their officers have committed financial irregularities by not obtaining sanction sooner.

(a) Expenditure on the construction of a bridge over the river Krishna at Mahuli, Satara (Bombay Presidency), a provincial work, for which there was no estimate, first occurred in June 1909. The want of an estimate was reported in the monthly Objectionable Item Statements to the Superintending Engineer, Southern Division, and in the periodical Objectionable Item Statements to the Local Government. Five special reports by letter were also made to the Local Government ending with one in August 1912. The delay was due to a proposed increase in the gauge of the railway line intended to be carried over the bridge, but the expenditure amounted to Rs. 1,95,270 by January 1913 and has again been brought to the notice of Government. In their orders on the Local Appropriation Report, the Local Government have stated that the case is under separate consideration.

(b) In March 1905 the Government of India accorded administrative approval to the providing of accommodation for locating the Coast Guard fleet at Sivri (Bombay) and the Local Government sanctioned plans and estimates amounting to Rs. 1,69,400. This was exceeded and a supplementary estimate was sanctioned by the Government of India in April 1910 bringing the total to Rs. 2,09,463. In March 1911, this estimate was also exceeded and the objectionable outlay was reported to the Superintending Engineer, Northern Division, and Government in periodical Objectionable Item Statements and by special letters in November 1911 and January and April 1912. The outlay to the end of November 1912 was Rs. 2,43,707.

(c) In connection with the Ranchi-Chaibassa Road (Bengal, now Bihar and Orissa) the estimates for Minor culverts and for Metalling the two lengths of Bandgaon to Hessade and Tebo to Nacti Section, were exceeded by Rs. 2,105 and Rs. 2,053 in April and June 1909, respectively. The excesses were reported to the Local Government in the periodical Objectionable Item Statement and their orders were that the attention of the Superintending Engineer would be drawn to the irregularity and that he would be asked to submit the completion reports. The Accountant General, Bihar and Orissa, reports that the orders of the Local Government have not yet been received on the Objectionable Item Statement for March 1912.

(d) Against an estimate for Rs. 10,810 for improvement to Pillai Voikal (Madras), an outlay of Rs. 16,963 was incurred to the end of March 1906, the excess first appearing in the accounts for September 1905. The excess was reported in the Provincial Objectionable Item Statement for March 1906 and in their orders thereon Government observed that the work was completed and that the Superintending Engineer should expedite the submission of the Completion Report and give a full explanation of the excess outlay. Further expenditure was, however, incurred and the objection was continued in the statement for June 1906, whereupon Government called for a revised estimate for the work. A year later Government stated in their orders on the Provincial Objectionable Item Statement for September 1907, that the Superintending Engineer had submitted a report on the irregular outlay incurred and orders thereon would issue shortly. A further report from the Superintending Engineer, after consultation with the Revenue authorities, was called for later. This report was not received till May 1909 and the Local Government in their orders on the Provincial Objectionable Item Statement for December 1909 called for a revised estimate on receipt of necessary information from the Collector. From the orders on the statement for 31st March 1911, it would appear that the revised estimate, after repeated reminders, was received in the Chief Engineer's Office and had again to be returned for further revision in September 1911. The item was continued in successive Objectionable Item Statements and lastly reported in the statement for 31st March 1912. In their orders dated 11th October 1912 on this statement, Government observed that a revised estimate had been received and that the Chief Engineer had called for some further information. In their review on the irregularities brought to light in the local Appropriation Report, the Madras Government have stated that they consider that such expenditure has not hitherto been regularised with sufficient promptitude and have requested the Chief Engineer to expedite the settlement of outstanding cases and to take steps to ensure more prompt disposal of such cases in future.

(e) Objectionable outlay (excess over estimate) on Raising and Metalling Moga Dharmkota Road commenced in October 1909 in the late Ferozepore Provincial Division and was duly reported to the Superintending Engineer and the Local Government in the Objectionable Item Statement from time to time. In August 1910 the work was shown as completed and a completion report was called for. In January 1911 on the abolition of the Ferozepore Provincial Division, the work was transferred to Lahore No. II Provincial Division (Punjab) and when adjusting the outlay for 1910-11 in March 1911 Supplementary, the Superintending Engineer, III Circle, stated that a revised completion report would be submitted. In addition to the action taken in Objectionable Item Statements, the irregularity was made the subject of five special reports. In reply to the first report in December 1909, the Local Government stated that the Superintending Engineer had been directed to expedite the submission of the revised estimate, while in reply to the report made in February 1910, a copy of the Executive Engineer's, Ferozepore Provincial Division letter No. 0105-A., dated 1st March 1910, was furnished stating that the completion report would be submitted with the accounts for February 1910. No reply was, however, received to the report made on the 12th March 1910. As regards the special report made in March 1912, in which the necessity for a very early clearance of the irregularity was emphasized, the Local Government stated that the Superintend-

ing Engineer had been directed to submit the completion report at a very early date. Another special report was made in August 1912. Subsequently, the Local Government forwarded in October 1912, Superintending Engineer's letter of September 1912 with the intimation that certain discrepancies in the accounts of the contractors were noticed, which had to be rectified before the completion report could be sent in; moreover the register of works of the late Ferozepore Division was sent for from the Ambala Provincial Division (where the records of the late Ferozepore Division had been sent) to complete the accounts of the work in the II Lahore Provincial Division. The Local Government in their letter dated 3rd October 1912 have since conveyed their approval to the completion report amounting to Rs. 47,515. The Local Government have also directed an enquiry as to the extent to which the Accountants of the Lahore No. II and the late Ferozepore Division are responsible for the delay and the explanation of the Accountants has been called for.

(f) In the Lower Swat River Canal Division (North-West Frontier Province), a sum of Rs. 406 was spent against a sanction for Rs. 80 for printing revenue forms in 1908-09 and similarly Rs. 927 was spent for the purchase of country stationery against a sanction for Rs. 450. Objection to these excesses was taken in the Audit Note for January 1909 and repeated reminders were issued. The defects were not remedied till June and July 1911 or 2½ years after.

(g) Expenditure on enclosing bays 5 to 8 to the weir across Chenab River at Merla (Punjab) began in December 1910. In January 1911 it amounted to very nearly Rs. 28,000 and a report was made to Government pointing out that there was no estimate. The Local Government called on the Superintending Engineer to submit a report and an estimate. This was apparently submitted in July 1911 and formed the subject of further correspondence till an estimate for Rs. 2,86,172 was sanctioned in March 1912. The Accountant General had meanwhile continued to report the excess in each month by special letters. At the time the estimate was sanctioned, expenditure had amounted to Rs. 2,59,603.

(h) Materials have been collected for constructing extra storage accommodation in the Arsenal at Ferozepur (Military Works Services) to the value of Rs. 13,343 but no estimate for the work has yet been sanctioned although the first objectionable expenditure was reported in December 1907. The Director-General states that the general abstract estimate for providing storage accommodation in Arsenals at certain stations is still under consideration. No work has actually been begun. There is no estimate for the work and five years have passed since the first outlay without the objection being removed. All this while materials have been accumulated and are subject to deterioration, when they should, after a reasonable time, have been returned to stock and used on other works to avoid loss. Proposals to transfer these materials to stock have been received but the transfer has been postponed owing to want of funds under Suspense—Ordinary.

Manipulation of Accounts and vouchers.

20. Local Governments and Administrations do not all take the same view of the seriousness of this fault. Thus the Assam Administration, in the case of an irregular write-back of Rs. 272 to avoid an excess on a small original work which came to light during the inspection of the Cachar Division office in November 1911, drew attention to previous orders passed by the Government of Eastern Bengal and Assam on a similar case, in which the serious character of the offence was referred to and described as contrary to every principle of accounting and amounting to falsification of the accounts and directed that the attention of all Executive Engineers should be called to these orders and the Sub-Divisional officers concerned informed that the case was being noted in their personal files.

In reviewing the cases of manipulation of accounts brought to notice in the Local Appropriation Report, the Madras Government Resolution stated that "the Government while agreeing with the Accountant-General that such manipulations are very objectionable and should on no account be allowed to occur in future, do not consider that there is any reason to suppose that such manipulations have been made by officers in order to shield themselves from blame or from any other unworthy motive."

On the other hand in the North West Frontier Province in an inspection Report on the Swabi Division Upper Swat River Canal it was brought to notice

that expenditure of R472 incurred on one work had been debited to another to avoid an excess over the estimate. The debit was subsequently transferred to the correct work but it does not appear that any other action has been taken on the case.

I cannot but express the opinion that the action taken by the Assam Administration was correct.

The following cases in which facts were misrepresented, accounts manipulated or other misleading information was supplied to Audit Offices with an evident view to avoid audit objections may be referred to. Such cases are only occasional in connection with Civil expenditure, but occur more frequently in respect of Public Works charges.

(a) A sum of R2,372 was drawn by the Deputy Commissioner, Peshawar, in March 1911 on account of contingencies and in the following month was repaid into the Treasury as a Revenue deposit. The item in the Extract Register of Deposit receipts was described as "Compensation money." The amount was withdrawn from the Treasury in June 1911 and on the payees' receipts being called for, it was explained that the item was not on account of compensation but that it was originally drawn from the Treasury on account of cost of furniture, which had been ordered but had not arrived till long after the close of the year. The amount was obviously drawn and placed in Revenue deposit to prevent a lapse of the budget grant and with an incorrect description so as to avoid objection in audit. In reviewing the item in the Local Appropriation Report, the Chief Commissioner trusted that such irregularities would be avoided in future.

(b) Mr. Morris, a General Service clerk, Persian Section, Indo-European Telegraph Department, before proceeding on leave out of India drew his usual salary for May and 14 days of June 1911, amounting to R545 in Persia. On his way home *via* Karachi in July he drew for a second time salary for the same period from the Director's Office, Persian Gulf section at Karachi, on the strength of a Last-pay certificate prepared by himself. The Last-pay certificate granted to Mr. Morris by his relieving officer was not made over to him but was attached to the cash account of the office from which he took leave. The matter was brought to the notice of the Directors of the Gulf and Persian Sections. Mr. Morris being on leave in England no explanation was obtained from him, but the matter was reported to the Director-in-Chief, London, who recovered the amount and explained that the double payment was due to a mistake on the part of the relieving officer. As Mr. Morris had made over charge he should not have signed the second Last-pay certificate. It would appear that he actually received payment before he left Persia, though it is possible that he merely signed and endorsed the pay bill before he left. In neither event was he justified in drawing a second bill, but if he did this after having received payment, his fault was a very serious one. The matter seems to require further investigation.

(c) In the Madura Special Division (Madras), the Sub-Divisional Officer, Kodaikanal, in an intermediate bill on form 14, prepared in October 1911, showed a minus entry of 47,957 cubic feet of metal as collected since the previous bill. As it was not clear what this meant, an inspecting account officer investigated the matter and found that the minus quantity arose from the Sub-Divisional Officer having in previous bills included this quantity of metal, valued at R3,356, which was in excess of the amount actually collected. The Sub-Divisional officer in his explanation admitted that the quantity of metal previously billed for was in excess of the actual quantity collected, but said that the overpayment was made to enable the contractor to push on with the work and that the security deposit withheld from the contractor amounted to more than R9,000. He added that the mistake lay in his not having treated the over-payment as an Advance and that he regretted his action which had been in the interests of the work. The Superintending Engineer characterised the action of the Sub-Divisional officer as irregular and the Local Government recorded the explanation. Here, in order to prevent audit objections, the accounts were deliberately manipulated and payments made for material not actually collected. Strict orders are stated to have been issued forbidding a repetition of the irregularity.

(d) At the inspection of the Ferozepore District by the Examiner, Military Works Accounts, during October 1911, an examination of the returns of Barrack and Hospital Furniture showed that certain articles were deficient, the fact having been reported by the Garrison Engineer to the Assistant Commanding Royal Engineer. The latter had no power to write off losses and instead of obtaining the orders of competent authority, ordered (on a survey report) the articles to be written off as "unserviceable articles", which was within his power, and a certificate was endorsed by the Barrack Master that these were destroyed in his presence. The matter was brought to the notice of the Director General of Military Works, whose orders were that "the Assistant Commanding Royal Engineer made the mistake of sanctioning the survey report, instead of obtaining the sanction of the General Officer Commanding," adding that it has been specially noted by the Director General. Proper sanction has since been furnished but no action has apparently been taken as regards the Barrack Master who made a false statement.

(e) The Executive Engineer, Rajbari District, Eastern Bengal State Railway, undertook the construction of the Kalukhali low level main line diversion between miles 133-11 and 135-7 Goalundo Branch, before the receipt of sanction to an estimate and incurred outlay in February 1911 which he allocated to ordinary revenue, writing back the amount subsequently to special revenue. R75,116 previously debited to ordinary revenue was thus subsequently written back to special revenue in the accounts for January 1912. The estimate was sanctioned in July 1912.

(f) *Lower Ganges Bridge*.—Payment for 15,000 sleepers was made to the Forest Department partly in March 1910 (R10,625) and the balance in March 1911 (R53,125) before the sleepers were delivered. The full quantity was entered in the Store books in March 1911, though only 12,613 sleepers had been actually received up to the 7th of June 1912. This was brought to light during stock-taking verification. These irregular entries and payments in advance have been reported to the Engineer-in-Chief and the matter is under investigation.

(g) *North Western Railway*.—R3,091 were actually chargeable to the estimate for "Supplementary works for new Carriage Shops at Lahore," but part of the amount, *viz.*, R759 was in the first instance charged against Revenue Ordinary Maintenance, and the remainder, *viz.*, R2,332 was charged to the estimate for "Additional quarters for staff for new Carriage and Wagon Shops, Lahore," the estimate for the work not having been sanctioned on that date. Steps have been taken with a view to the stoppage of irregularities of this kind.

(h) *Oudh and Rohilkhand Railway*.—(1) R43,715 value of permanent way material issued to "Relaying of 26 miles between Bareilly and Moradabad" from December 1911 to March 1912 was not accounted for by the Executive Engineer under the orders of the Engineer-in-Chief, who desired the adjustment to be made in the accounts for 1912-13. Further, R29,933 representing the value of materials realised from this work was not brought into the accounts. The material was issued and charged to the Akbarpur-Tanda Railway in the accounts for 1911-12. On these transactions being challenged by audit, the necessary adjustments were carried out in the accounts for the year 1911-12.

(2) Permanent way materials to the value of R46,893 received from England during June 1911 were accounted for by the Executive Engineer, District No. I, in the permanent way material accounts for March 1911 Supplementary, with a view to their issue to "Doubling Line between Moghal Sarai and Benares" in the financial year 1910-11 in order to utilise the grant and prevent a lapse. The Manager's attention has been drawn to the practice with a view to prevent a recurrence of such transactions.

(i) In the Gandak Division (Bengal, now Bihar and Orissa) the estimate for constructing an additional record room with iron racks for the Sadar Registration Office at Muzaffarpur provided for full rates for the supply of labour and materials. Materials dismantled from the record room at Siwan were however available and were transferred but without value to the work at Muzaffarpur, the contractor being paid labour rates only. The materials should have been

valued and debited to the work by credit to Revenue. Had this been done the estimate would have been exceeded as the contractor was paid at a considerably higher rate for work than was provided for in the estimate. This result was avoided by irregularly supplying the materials referred to without value. The matter was brought to the notice of the Superintending Engineer and the Local Government in an Inspection Report. The Superintending Engineer in his report to the Chief Engineer, Bihar and Orissa, stated that the materials should have been valued and credited to Revenue and that the Executive Engineer's attention had been invited to the rule. The Local Government has offered no other remark.

The action to be taken in order to obtain greater observance of financial rules is under discussion in a separate file at the instance of the Secretary of State. No suggestions, therefore, are offered in this report.

21. March Expenditure.—The subject of the rush of expenditure in March has continued to receive attention during the year. The irregularity still exists. Inspecting officers now bring to notice in their reports on divisional offices, cases in which there appears to have been an unnecessarily large expenditure in March and apparently with the object of utilizing funds to prevent lapses. Several of the cases already quoted in the previous portions of the report indicate that charges are often drawn when the payment cannot be made at once in order to prevent a lapse of grants at the end of the year. The attention of controlling officers is also drawn as occasion arises to such defects.

Two cases were brought to notice in Madras. In the West Coast Division a payment of R1,800 was charged off in the accounts for March 1912. The voucher has however not yet been furnished. Payment has not yet been actually made as all the component parts of the machinery ordered from Calcutta have not arrived. A cheque for R1,691 was drawn at the close of the year in the Presidency Division for payment to a contractor for work done before the contractor signed the bill in token of having agreed to the contents. The amount was charged off in the accounts for 1911-12, but the cheque was cancelled subsequently as the contractor refused to take payment owing to some dispute in rates.

In the Central Provinces in the Kanhan Division a cheque for R11,907 was drawn on the 26th March but was not delivered to the contractor as he refused to accept the amount and had not signed the measurement book. The office was inspected in August, when this cheque and another for R3,308 drawn in February 1912, in favour of the same contractor, was found in the chest.

The Comptroller, Central Provinces, reports that a result of late and hurried payments is that many vouchers are delayed in submission to his office for audit. The amount under objection on this account on 31st March 1912, in respect of the expenditure of that month alone was R99,941 and on 31st July R27,777 were still unvouched for.

In various Provinces steps have been taken to prevent both an unnecessary accumulation of charges already incurred and also to prevent the drawing of funds till payment has actually to be made. The Madras Government have already issued a circular which it is hoped will prevent the undue rush of expenditure in March. In Burma the Local Government recently called on a Superintending Engineer to instruct the Executive Engineers to see that the objectionable rush of payments was stopped by arranging to distribute their expenditure as evenly as possible during the cold weather working months. The Government of the United Provinces of Agra and Oudh, in the Buildings and Roads Branch, issued a circular letter to Superintending Engineers directing them to impress on all Executive Engineers and Sub-Divisional Officers the necessity for a more even distribution of payments throughout the year with a view to avoiding in future a rush of heavy expenditure in the last two months and to submit monthly to Government, from October to February each year, a statement showing the allotments and progress of expenditure up to date. A circular has also been issued on this subject in the Irrigation Branch.

Appropriation Audit.

22. The Budget grants have been exceeded under several heads. The excesses have been noticed under each head of expenditure, and the detailed reasons for the excess have been also there stated. The following table brings together the excesses under each head still requiring sanction :—

Excess expenditure over Budget Estimate awaiting sanction of the Imperial Government.

	INDIA. PROVINCES.	CENTRAL PROVINCES.		BURMA.		E. B. AND ASSAM.		U. P. OF AGRA AND OUDH.		PUNJAB.		MADRAS.		BOMBAY.		TOTAL.	
		Imperial.	Imperial.	Imperial.	Imperial.	Provincial.	Imperial.	Imperial.	Imperial.	Imperial.	Imperial.	Imperial.	Imperial.	Imperial.	Imperial.	Imperial.	Provincial.
1. Refunds and Drawbacks	1	...	...	7	12	14	2,67	2	2	...	5	43	3,37	2	14	...	...
2. Assignments and Compensations	...	...	...	...	...	...	50	...	...	...	...	...	...	...	...	50	...
3. Land Revenue	...	...	...	...	...	...	...	...	...	...	...	21	...	...	...	...	...
5. Salt	...	...	...	...	...	...	...	...	...	...	...	6	...	...	...	...	...
6. Stamps	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2
7. Excise	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	4
8. Provincial Rates	...	...	...	...	...	...	4	...	...	...	...	...	...	...	...	...	...
9. Customs	...	...	...	...	...	1	...	...	...	...	...	3	...	...	...	9	...
10. Assessed Taxes	...	...	...	...	...	...	3	...	...	...	...	1	...	...	...	4	...
11. Forests	...	...	...	...	...	...	3	...	...	...	...	3	...	...	...	3	...
12. Registration	...	...	1	...	...	...	2	...	...	...	...	3	...	...	...	1	...
13. Interest on Ordinary Debt	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2
14. Interest on other Obligations (Civil) (Departmental)	1,79	...	...	...	...	...	...	...	...	...	...	5	...	...	...	1,84	...
15. Mint	"	...	...	...	...	...	...	...	...	...	...	...	...	...	...	26	...
16. General Administration	26	...	...	...	...	...	21	...	...	...	...	42	...	...	...	42	...
19A. Courts of Law	...	...	...	...	...	...	4	...	...	...	...	2	...	...	...	2,19	4
20. Police	...	...	...	...	...	...	25	...	...	...	...	...	...	...	...	...	25
21. Ports and Pilotage	...	...	...	...	...	...	5	...	...	...	...	...	...	...	...	5	...
22. Education	...	...	...	...	...	...	23	...	...	...	...	3	...	...	...	3	...
25. Political	...	...	...	...	...	...	92	...	...	...	...	19	...	...	...	1,18	93
26. Scientific and other Minor Departments	1,18	...	...	...	...	15	...	...	...	...	...	1	...	...	...	34	...
27. Territorial and Political Pensions	8	...	...	...	...	...	...	...	...	...	...	3	...	...	...	9	...
28. Civil Furlough and Absentee Allowances	4	...	...	...	...	...	...	...	...	...	...	1	...	...	...	8	...
29. Superannuation Allowances and Pensions	9	...	...	...	...	...	...	...	...	...	...	14	...	...	...	16	...
30. Stationery and Printing	...	...	...	...	...	4	...	...	...	...	...	13	...	...	...	16	...
32. Miscellaneous	...	...	...	...	...	4	...	...	...	...	...	4	...	...	...	14	...
33. Famine Relief (Civil)	7,42	...	...	...	...	...	...	...	...	...	...	2	...	...	...	2,48	...
38. Share of Surplus Profits, etc.	4,44	...	...	...	...	...	...	...	...	...	...	17	...	...	...	7,42	...
Interest on Debt	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,44	...
Interest on Capital deposited by Companies	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	...
43. Minor Works and Navigation (Civil)	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...	2	...
" " " (Public Works Department)	...	...	...	...	...	...	...	...	...	...	...	17	...	...	...	17	...
45. Civil Works (Public Works Department)	7,97	...	...	...	...	...	...	...	...	...	...	3,00	...	...	...	7,97	3,00
46. Army—	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...
Military Accounts	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Army Clothing Department	62	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,82	...
Medical Stores	1,86	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,86	...
Compensation for dearness of food and forage	2,20	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,20	...
Conveyance by Rail	69	...	...	...	...	...	...	...	...	...	...	...	...	...	...	69	...
Pensions	13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13	...
47. Military Works	9,46*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9,46	...
47A. Special Defence Works	3*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	...
51. Initial Expenditure on New Capital, Delhi	75	...	...	...	...	...	...	...	...	...	...	...	...	...	...	75	...
Total	39,09	19	9	20	7,72	2,95	2	43	7	36	3,20	46,69	7,72	...	...	...	...

I.—Land Revenue.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	17,00	17,31	16,63	The decrease was due chiefly to the revision of assessment in Ajmer with effect from 1st January 1911.	The decrease was chiefly on account of smaller receipts in Ajmer due to deficient rains in 1910 which affected the Rabi crops of the year under report.
Central Provinces . . .	1,81,31	1,85,00	1,85,84	The standard growth of land revenue on the basis of four normal years' actuals is about 2,64. The increase of 4,53 in 1911-12, as compared with 1910-11, is due to the enhancement of the normal demand on the completion of settlement operations in certain districts.	...
Burma . . .	4,05,01	4,34,69	4,17,35	Larger outstandings at the end of 1910-11 consequent on delay in measuring fields, preparing assessment rolls and issuing tax-tickets in consequence of the employment of Revenue Officers on Census duty mainly accounted for the smaller actuals in 1910-11. The improvement in receipts from fisheries and larger receipts due to the development of the Wolfram industry in the Tavoy District further contributed to the increase in 1911-12.	The decrease was chiefly due to large remissions of revenue in some districts on account of destruction of crops by floods, to a miscalculation of irrigation receipts in the Minbu district, to an unfavourable season in the Meiktila district, to large outstandings in the Pegu and Toungoo Districts (10,39), to an over-estimate of the receipts from fisheries, the anticipated improvement on account of subdivision of the existing fisheries and creation of leasable fisheries not having been realised (1,46) and to less activity in the petroleum industry in the Yenangyaung oil-fields (1,35). The decrease was partly counterbalanced by slight improvements under Miscellaneous (57) due to the development of the Wolfram industry in the Tavoy District and increased activity in search of minerals in Mergui District.
Eastern Bengal and Assam.	2,02,19	2,06,40	2,03,37	The receipts from ordinary revenue improved by 84 which was accounted for to some extent by arrear collections in parts of Assam. The only other marked variation was an increase of 49 under Miscellaneous.	In the Budget Estimate recoveries on account of survey and settlement operations were put at 3,00, but only 25 was realised. This was explained as due to the fact that sufficient records could not be made ready in time for publication. Under Ordinary Revenue receipts fell short of the Budget by 1,10. This was due to delays in the revision of Settlements. This deficit was compensated for to the extent of 75 by an excess under Miscellaneous.
Bengal . . .	3,03,79	3,04,13	2,98,20	The decrease of 5,50 as compared with 1910-11 was chiefly due to postponement of recovery work in Shahabad Settlement which caused a set back of about 4,00 and to smaller collection from Government estates in the following districts—Darjeeling (34), Patna (18), 24-Parganas (14), Shahabad (13) and Hazaribagh (13). Collections in Shahabad were retarded owing to disputes with tenants and in Patna owing to delay in revision of Jamabandi in Barh Sub-Division.	Excluding from Budget one lakh on account of collections from the Kidderpore Orphangunge market which were erroneously included under Collections from Government estates, the actual decrease as compared with Budget was a little over 5,00 of which about 4,00 were caused by the postponement of recovery work in Shahabad Settlement. Other causes were advance collections of ordinary revenue in Cuttack in 1910-11 25, smaller sale of Cadastral maps (24), smaller collections from Government estates in Shahabad owing to hostility of tenants and other causes (22).

I.—Land Revenue—*contd.*

Provinces.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
United Provinces of Agra and Oudh.	R 6,58,28	R 6,53,15	R 6,44,00	As compared with 1910-11, there were smaller collections of current demands and ordinary arrears as also of suspensions due to Famine, mainly attributable to smaller demand on account of arrears, late arrival of the monsoon and exclusion of the revenue of the Family Domains of the "Maharaja of Benares which now form part of the Benares State.	The late arrival of the monsoon upset Budget expectations. There was a deficit of about 9,00 under fixed and surplus collections owing to suspensions and abnormal arrears. Receipts from Mutation fines and Partition fees, which are of an uncertain character, were also lower by 46. The decrease thus caused was to a small extent set off by larger collections from the Tarai and Bhabar Government estates (33) and by other improvements of minor importance.
Punjab . . .	R 2,63,19	R 3,04,62	R 2,89,66	The increase over 1910-11 was partly due to the sale of proprietary rights to peasant grantees which concession was not in existence in that year and partly to the introduction of the new fluctuating assessment in the lower Chenab Canal Colony and wider Rabi sowings in other parts of the country.	The decrease of 14,96 in net Land Revenue was the result of an increase of 91 in Land Revenue proper and of an increase of 15,87 in the amount creditable to XXIX—Major Irrigation Works. The increase of 91 in Land Revenue proper was due to higher receipts from Sale of proprietary rights, etc., owing to the fact that the concession of acquiring proprietary rights was taken advantage of by more peasants than was foreseen, counterbalanced by a decrease under other heads chiefly under Ordinary Revenue, owing to suspensions consequent on the failure of the monsoon.
North-West Frontier Province.	R 21,33	R 22,00	R 20,33	The decrease below 1910-11 was chiefly due to Kharif crops in Dera Ismail Khan being poorer on account of the absence of rains in July and August.	Decrease was due to considerable amounts in Peshawar (on account of the extensions of irrigation from the Hazara Khani branch of the Kabul River Canal and a change in the form of assessment) and in Kohat and Bannu (on account of remissions) having been struck off as irrecoverable and the Kharif crops in Dera Ismail Khan being very poor owing to the absence of rains in July and August. There was also a fall of income under sale-proceeds of trees and grass in Hazara and in mutation fees owing to a fall in the number of mutations at resettlement.
Madras	R 5,62,76	R 5,74,20	R 5,65,33	Increase was mainly due to extension of irrigation and enhanced water rate in Guntur, recovery of arrears in Nellore and introduction of resettlement rates in parts of Chingleput and Tinnevelly.	Decrease was due mainly to grant of larger remissions than was anticipated owing to unfavourable season and to less sales of lands under the Divi pumping system in Kistna and of Periyar affected lands in Madura.
Bombay	R 5,16,91	R 5,11,39	R 4,73,50	Owing to failure of rains in parts of the Presidency the Land Revenue was liberally remitted and suspended. The actuals of 1910-11 also included 7,58 on account of collections due in 1911-12 and 6,32 special receipts from sale of lands as against 3,69 on account of advance collections and 1,35 for sale of lands in 1911-12.	The collections of 1911-12 included 3,69 on account of the dues of 1912-13 and also 1,35 being the receipts in Bombay from the sales of certain lands to the City Improvement Trust. Excluding these items, the collections of the year fell short of the Budget by 49,63. The falling off was due to unfavourable agricultural conditions in certain parts of the Presidency Proper. Liberal remissions of revenue were granted and large amounts were suspended. In Sind, however, the collections were better by 1,06 owing to a larger area having been put under cultivation.
Total in Rupees	R 31,31,63	R 32,12,82	R 31,14,71		
Equivalent in Sterling	£ 20,877,5	£ 21,418,8	£ 20,764,7		

I.—Land Revenue—*concl'd.*

The receipts were less than in 1910-11 by 16,92 and fell short of the Budget expectation by 98,11. The decrease in actuals occurred chiefly in Bombay (43,41) due to the failure of the rains in parts of the Presidency resulting in liberal remissions and suspensions and smaller advance collections (3,69) and special receipts for sale of lands (1,35) as compared with the previous year (7,58 and 6,32, respectively); in the United Provinces of Agra and Oudh (14,23) due to smaller demands on account of arrears, late arrival of the monsoon and the exclusion of the revenue of the Family Domains of the Maharajah of Benares which now forms part of the Benares State, and in Bengal (5,50) due to the postponement of recovery work in the Shahabad settlement (4,00) and to smaller collections from Government estates. These decreases were partly counterbalanced by increases in the Punjab (26,47) due to the sale of proprietary rights to peasant grantees, a concession not in existence in 1910-11, to the introduction of the new fluctuating assessment in the Lower Chenab Canal Colony and wider rabi sowings; in Burma (12,34) due to the carrying forward of collections referred to in last year's report as necessitated by Census work and improvements under fishery receipts and the development of the Wolfram industry in Tavoy; in the Central Provinces (4,53) due to normal growth and enhancement of demand on completion of settlement operations in certain districts, and in Madras (2,57) due to extension of irrigation and enhanced water rate in Guntur, recovery of arrears in Nellore and introduction of resettlement rates in Chingleput and Tinnevelly.

The variations from Budget were due chiefly to the decrease in Bombay (37,89) due to unfavourable agricultural conditions in certain parts of the Presidency involving liberal remissions and suspensions; in Burma (17,34) due to remission in some districts on account of damage by floods and large outstandings in Pegu and Toungoo, miscalculation of Irrigation receipts in Minbu, unfavourable season in Meiktila, less fishery receipts and less activity in the petroleum oil fields; in the Punjab (14,96) due to an increase in the amount to be transferred to the credit of Irrigation (This decrease was nominal as the charge was merely transferred to another head); in the United Provinces (9,15) due to the late arrival of the monsoon resulting in suspensions and arrears, in Madras (8,87) due to an unfavourable season and less sales of land; and in Bengal (5,93) due to the postponement of recovery work in Shahabad settlement and the erroneous provision of 1,00 under this head for collection from Government estates.

II.—Opium.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	R 5	R 6	R 6	.....
Central Provinces . . .	4,86	5,00	5,17	The increase was due to the normal growth of revenue which, taking the figures of four normal years, worked out to 28.	
Burma . . .	4,34	4,30	3,95	The decrease was due to the policy of Government in not pushing sales and to the restriction of sales of opium to natives of Burma. The actuals from 1906-07 to 1911-12 showed a steady fall year after year as shown below:— 1906-07 ... 5,77 1907-08 ... 5,37 1908-09 ... 4,82 1909-10 ... 4,56 1910-11 ... 4,34 1911-12 ... 3,95	The same causes accounted for the decrease of actuals as compared with Budget.
Eastern Bengal and Assam . . .	6,29	6,25	6,33	...	
Bengal . . .	10,95,52	5,63,91	7,57,86	Decrease was due to the sale of a smaller number of chests owing to the settled policy of reducing the trade with China.	Budget provided for sale of 10,210 chests for China at an average price of R2,500 per chest and 20,000 chests for other ports at an average price of R1,500 per chest. A smaller number of chests was sold, viz., 10,120 for China and 16,740 for other ports, but the average prices realised were much higher, viz., R3,456 for the former and R2,383 for the latter.
United Provinces of Agra and Oudh . . .	5,42	5,50	5,45	...	
Punjab . . .	5,49	5,50	6,20	The increase was due mainly to the increasing popularity of Excise opium.	The increase was due to the increasing popularity of Excise Opium. The Budget was rather a cautious one owing to the probability that the larger sales of opium in 1910-11, the steady measures taken against the smuggling of opium to other provinces and the expected enhancement of the issue price would hamper the sales during 1911-12.
North-West Frontier Province . . .	22	23	21	...	
Madras . . .	4,20	4,50	4,33	Increase was due to increased issues Native States.	Decrease was due to the issues of opium having been less than the quantity anticipated.
Bombay . . .	1,91	46,81	1,04,73	The actuals for 1910-11 represented duty on a few chests for which replacement certificates were issued they having been diverted for home consumption in 1909-10. The increase in the current actuals was due to an increased rate of pass duty and the new system introduced in January 1912 of sales by auction of the right to export half the proceeds of which were credited to Government.	The excess was due to an increase in the rate of pass duty and to the introduction from January 1912 of a new system under which the right to export was sold by auction and half the proceeds so realized were credited to Government.
Total in Rupees . . .	11,28,30	6,42,06	8,94,19		
Equivalent in Sterling . . .	£ 7,522,0	£ 4,280,4	£ 5,961,3		

II.—Opium—*concl'd.*

25. The actuals of 1911-12 were less than those of the previous year by 2,34,11 which was the net result of a decrease in Bengal (3,37,66) due to the sale of a smaller number of chests owing to the settled policy of reducing the trade with China and of an increase in Bombay (1,02,82) due to an increase in the rate of pass duty and to the introduction since January 1912 of a new system under which the right to export Malwa Opium to China was sold by auction and half the proceeds so realized credited to Government. The increase of 2,52,13 as compared with the Budget was also due to this latter cause (57,92) and an increase in Bengal (1,93,95) due to higher prices realized in the sales of Bengal opium. The average price provided in the Budget was R2,500 per chest for China and R1,500 per chest for other ports but the average prices realized were R3,546 and R2,383 respectively.

26. The receipts from Excise Opium as compared with the last year were better in all provinces except Burma and the North-West Frontier. In the Punjab (71) and Bengal (33) increased consumption accounted for the rise. The fall in Burma (39) was due to the policy of not pushing sales and to the restriction of sales to natives of Burma.

III.—Salt.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	R 1,03,81	R 1,11,50	R 1,14,70	The actuals in 1910-11 were unusually low due chiefly to plague in Northern India and to contraction of speculative dealings on account of rumoured reduction in the rate of duty at the Coronation Durbar.	The Budget, 1911-12, was based on the actuals of 1909-10 which amounted to 1,11,45, instead of on the unusually low actuals of 1910-11. There was no indication of its being exceeded until December 1911. Thereafter a substantial improvement took place indicating a replenishment of depleted stock and return to normal conditions.
Burma . . .	20,89	21,50	22,08	The enhancement of duty on locally manufactured salt and heavy importations from the United Kingdom partly counterbalanced by a decline in importation from other Foreign countries accounted for the increase.	The enhancement of duty by 25 per cent. on locally manufactured salt and greater importation of salt from the United Kingdom partly counterbalanced by a decline in the clearance of German salt from bond and in the consumption of Salif salt accounted for the increase in comparison with the Budget.
Eastern Bengal and Assam.	12,87	13.75	12,50	The revenue under Customs Duty on Salt is steadily decreasing. This is apparently due to the economy involved in importing duty-paid salt from Calcutta via the Inward Steamer route.	The growing tendency to import duty-paid salt from Calcutta via the inland steamer route and the consequent decrease in duty paid in this province was not allowed its due weight when the estimate was framed.
Bengal . . .	1,02,30	1,04,00	1,13,48	Actuals, 1911-12, included exceptional receipt of 12,00 owing to heavy clearances during December to February on account of sudden fall in prices arising from the importation of Aden salt by a broker not in the combine which was formed to keep up prices. Excluding this item, the actuals were less than those of 1910-11 by 1,00, the normal growth of 7,00 having been more than absorbed by increase of outstandings (8,00) on account of credit sales of which very extensive advantage was taken (the outstandings having amounted to 24,00 against 16,00 in previous year).	Budget allowed for an increase of 3,50 on account of smaller outstandings of credit sales and 5,50 on account of normal growth over 95,00, the Revised originally adopted for 1910-11. In the actual result, the accounts for 1910-11 improved by over 7,00 and in 1911-12 the ordinary growth was 7,00 and there was an exceptional receipt of 12,00. Against this the outstandings increased by 8,00.
Madras . . .	1,08,64	1,09,00	1,07,49	Decrease due mainly to smaller realizations from cash and credit sales.	As under actuals.
Bombay . . .	1,27,88	1,34,00	1,38,43	The increase was due to early removals of salt by merchants to replenish un-country Depôts owing to apprehensions of an enhancement in the Excise duty, increased sale of Baragara salt and an increase in the baggage rate counterbalanced by a slight decline in the imports of Goa Salt at Castle Rock.	The increase was mainly due to early removals of salt by merchants to replenish up-country Depôts owing to apprehensions of an increase in the duty.
Total in Rupees . .	4,76,39	4,93,75	5,08,68		
Equivalent in Sterling	£ 3,175,9	£ 3,291,7	£ 3,391,2		

27. The increase over the actuals of 1910-11 was mainly due to the increases in Bengal (11,18) due to heavy clearance from December 1911 to February 1912 on the breaking up of a combine and the consequent fall in prices, in India (10,89) due to a return to normal conditions after the contraction consequent on the rumoured reduction in the rate of duty at the Coronation Durbar and from absence of plague, and in Bombay (10,55) due to removal of salt by merchants to replenish up-country depôts owing to apprehensions of an increase in the duty, to increased sales of Baragara salt and an increase in the baggage rate. Similar causes accounted for the increase as compared with the Budget.

IV.—Stamps.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	R 4,64	R 5,00	R 4,90	Decline in 1910-11 was due to smaller receipts in Ajmer on account of prevalence of plague, and to less sale of Vakeel's Stamps in Calcutta.	The variation was due to a decrease of 28 under General and Court-fee stamps in Ajmer, Indore and Bangalore, the result chiefly of an unfavourable season, and plague, counterbalanced by increased receipts of about 18 on account of Vakeel's Stamps sold in Calcutta.
Central Provinces . . .	R 35,24	R 34,00	R 33,61	The standard growth of stamp Revenue could not be worked out with any great accuracy owing to the fact that the actuals 1909-10 and 1910-11 included exceptional revenue from mortgage suits occasioned by the decision of the Privy Council. Omitting, however, the receipts of the above two years, the average of four normal years preceding 1909-10 came to 1,39. The actuals of the year 1911-12 were however less by 1,63, due to the revenue of 1910-11, including about 3,00 on account of special mortgage suits mentioned above. If this figure were omitted from the actuals of 1910-11, the revenue for that year would be 32,24; and the increase in the revenue of 1911-12 would be (33,61—32,24) 1,37, which would be only slightly below the average worked out above.	The decrease in the actuals was due to the Budget having been overestimated under Sale of Court-fee Stamps partially counterbalanced by an increase under Sale of General Stamps.
Burma . . .	R 38,97	R 39,53	R 36,71	The decrease was mainly due to the transfer of credits (89) on account of copying fees to XVIA.—Law and Justice—Courts of Law in consequence of the introduction of the system of realizing them in cash. The actuals of 1910-11 also included larger receipts of composition duty on loans floated by local bodies (44) and a special item of duty on insufficiently stamped document (38).	The decrease below the budget was due to the change in the system of realizing copying fees in cash instead of by means of stamps, to the decrease in litigation due to financial stringency accompanying the failure of several joint stock companies, to the depression in trade and to the restriction of Chetties business. The decrease was general throughout most of the important districts of Lower Burma.
Eastern Bengal and Assam . . .	R 1,06,73	R 1,09,00	R 1,11,62	The increased revenue was mainly composed of 3,27 under Court-fee Stamps and 1,49 under General Stamps. The increase under the former head was apparently due to Settlement Operations, being most pronounced in the districts of Bakarganj, Mymensingh, Jalpaiguri, Dacca and Faridpur. Under General Stamps the increase had not been explained but was most marked in the Chittagong Division.	The excess over the Budget occurred principally under Court-fee Stamps (2,03), receipts being very high in districts where Settlement Operations were in progress. An excess of 41 under General Stamps was due to abnormally high receipts in the Chittagong Division.
Bengal . . .	R 1,58,61	R 1,62,00	R 1,63,38	Normal increase due to a return of favourable agricultural conditions and the improvement of trade in Calcutta and the enhancement of stamps duty for probates accounted for the increase.	The revenue was arrested in 1908-09 and 1909-10 owing to prevalence of scarcity and recovered in 1910-11 when an increase of 2'43 lakhs appeared. Accordingly in Budget 1911-12 a similar allowance of 3 lakhs was made over the Revised Estimate of 159 lakhs adopted for 1910-11. Owing, however, to return of favourable agricultural conditions, to the improvement of trade in Calcutta and to the enhancement of stamp duty on probate of wills, etc., (by Act VII of 1910) the normal increase of about 5,00 reappeared.

IV.—Stamps—*concl'd.*

Province.	Accounts, 1900-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
	R	R	R		
United Provinces of Agra and Oudh.	1,20,50	1,07,69	1,09,90	The important factor in the variation between the actuals of the two years was the decrease in receipts from Sale of Court-fee Stamps in the year under report (10,84), which was expected after the abnormal increase in the two previous years in mortgage suits due to the ruling of the Privy Council. These two years excepted, the sale in 1911-12 was the largest during the last ten years and maintained the steady yearly rise in the decade. The income from the sale of stamps for copies, on the other hand, showed an improvement of 31, mainly as the result of greater civil litigation in original courts in the preceding two years.	The revenue from Sale of Court-fee Stamp was slightly underestimated. There has been improvement under the other heads also, chiefly in respect of other General Stamps and receipts from Hoondies. The increase under other General Stamps was mainly due to adverse seasonal conditions in the beginning of the year and poor <i>kharif</i> which favoured money-lending business and more than counterbalanced a reduction of 55 on account of compensation paid to the Benares State for British stamps supplied at their face value as an <i>ad interim</i> arrangement.
Punjab . . .	48,92	51,50	52,57	The increase over 1910-11 was due to increase in the number of suits, large sales of immoveable property, increase in sale of lands, acquisition of proprietary rights in the Chenab Canal Colony, execution of a large number of deeds, extension of banking business, execution of agreements for transactions in connection with the Delhi Durbar and to the institution of suits filed for the ejection of tenants from houses in the Delhi city on the occasion of the Durbar.	The increase occurred chiefly under the head Duty on impressing documents (1,10) and was ascribed to the expansion of Banking and Insurance business, the increase in the number of legal practitioners and to the large number of member certificates sent for impressment by Relief Funds.
North-West Frontier Province.	5,02	5,22	5,69	The increase was due to the general development of the Peshawar District and the growing tendency of the people to resort to litigation as also to the fact that the people now adopt written in place of oral agreements for loans, &c.	As against actuals.
Madras . . .	1,21,16	1,26,00	1,27,25	Increase under Court-fees Stamps (4,01) was due to increased litigation and more monetary transactions.	Increase occurred chiefly under sale of general stamps due to an increase in monetary transactions.
Bombay . . .	81,96	80,00	76,64	The decrease occurred under Court-fee Stamps (5,90) and was due to the abnormal receipts of 1910-11 in consequence of the amendment of the Limitation Act in 1908.	The decrease occurred under Sale of Court-fee Stamps (3,21) due to the abnormal rise consequent on the Limitation Act passed in 1908 not having been sufficiently allowed for and under Sale of General Stamps (77) due to less transactions involving sale and purchases of immoveable properties and money dealings.
Total in Rupees . . .	7,21,75	7,19,94	7,22,27		
Equivalent in Sterling	£ 4,811,7	£ 4,799,6	£ 4,815,1		

28. The small increase in actuals (52) as compared with the previous year was mainly the result of decreases in the United Provinces (10,60) and in Bombay (5,32) due to the abnormal rise in 1910-11, in consequence of the decision of the Privy Council referred to in last year's Report and in Burma (2,26) due to a nominal decrease owing to a change in the system of realizing copying fees and less receipt under Duty on Impressing documents and increases in Madras (6,09) due to increased litigation and monetary transactions ; in Eastern Bengal and Assam (4,89) due mainly to Settlement Operations ; in Bengal (4,77) due to favourable agricultural conditions and improvement of trade in Calcutta and in the Punjab (3,65) due to increase in the number of suits filed, sales and execution of agreements and the acquiring of proprietary rights in the Chenab Canal Colony. The increase (2,33) as compared with the Budget was the result of differences in several Provinces which were due to the causes referred to above.

V.—Excise.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	R 17,28	R 17,50	R 18,21	The improvement as compared with 1910-11 and earlier years was due to progressive growth.	Almost the whole of the increase occurred in Baluchistan due to increase in the rate of Still Head Duty and to increased demand for country liquor.
Central Provinces and Berar.	75,89	84,00	91,12	The average growth based on the actuals of four normal years came to about 7.42. The large increase as compared with this figure was due to unforeseen high prices having been realised for vend privileges, from bidders at the annual auction, and to the enhanced duty rates on country spirit.	The increases were chiefly under the heads—License fees (4,68), Still Head Duty (1,17) and Duty on Ganja (53). Under the first head the improvement was due to keen competition at the auction sales for 1911-12 which realised unexpectedly high revenue and under the second and third heads to the fact that the estimates were fixed low on the assumption that the increase in the duty would reduce consumption, an expectation which was not fulfilled.
Burma . . .	72,01	74,40	72,97	The increase in comparison with the actuals of the previous year was chiefly due to larger receipts under License and distillery fees and duties, etc. (3,57) owing to keen competition among the bidders at Rangoon and other places, partly counterbalanced by a fall of revenue under Gain on sale-proceeds of Excise opium (2,84) owing to the policy of Government in not pushing sales of opium.	The decrease was mainly due to the fall of revenue under Gain on sale-proceeds of Excise opium (2,79) owing to the policy of Government in not pushing sales of opium to natives of Burma, partly counterbalanced by larger receipts under License and distillery fees and duties, etc., (1,31) on account of keen competition among the bidders at Rangoon and other places.
Eastern Bengal and Assam.	78,71	79,30	82,82	The improvement in revenue amounting to 4,11 was made up mainly of an increase under License and Distillery fees and Duties for the sale of liquors and drugs (3,62) and under Duty on Ganja (39). The growth under the former head though not so great as in the previous year, pointed to the growing prosperity of the people, which allowed of a most favourable settlement of shops for the sale of liquor and opium.	Actuals exceeded the estimates under License and Distillery fees and Duties for the sale of liquors and drugs (3,11) and under Gain on sale proceeds of Excise Opium (59) but fell short of the estimate under Duty on Ganja (20). The estimate under the first head was based on actuals of 1910-11 as it was not anticipated that receipts would remain stationary after the large rise of 4,62 in that year. This expectation was falsified. A somewhat low figure was taken in the estimate for receipts on account of opium and a somewhat high one for receipts on account of ganja, in the belief that the use of the latter was to some extent superseding the use of the former. This was, however, only partially borne out by facts.
Bengal . . .	1,79,74	1,81,00	1,94,28	The revenue was adversely affected in 1908-09 and 1909-10 on account of failure of crops and recovered in 1910-11. The actuals, 1911-12, were better by over 14 lakhs, of which 10 lakhs represented normal increase and about 4 lakhs were attributed to advance in prices at which shops were settled and to the raising of duty on foreign liquor which diverted consumers from imported to country spirits. Agricultural conditions had improved and with hopes of increased business there was keen competition for shops.	Budget allowed for a moderate growth (300 over the Revised originally adopted for 1910-11) as it was assumed that further reforms to be introduced would check the consumption of stimulants. But the prevalence of favourable agricultural conditions led to substantial improvement in revenue.

V.—Excise—*contd.*

Province.	Accounts, 1910-11	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals 1910-11.	Budget, 1911-12.
United Provinces of Agra and Oudh.	R 1,02,79	R 1,04,26	R 1,11,32	The revenue under this head fell year by year from 1905-06 owing to the adverse influence of famine, and was reviving only from 1910-11, partly due to the return of prosperity and partly to reforms introduced. The actuals for the year under report showed an improvement of 8,53 over the previous year which was mainly attributable to continued prosperity and to the resultant brisk competition for licenses. A large number of marriages and the introduction of the Distillery system into the Jhansi, Jalaun and Hamirpur districts contributed towards the improvement under Country spirits, the head under which the bulk of the increase (7,88) appeared, notwithstanding a reduction of over 1,00 in revenue from Farms and Outstills consequent on the conversion of the outstills in the districts above mentioned. There were increases under some of the other heads notably under Duty on Hemp Drugs (85), but Foreign Liquors showed a falling-off of 80 which was chiefly due to a decrease in the consumption of locally brewed beer consequent on increased duty, and to the introduction of the Military Canteen system and importation of English beer in canteens worked by regimental authorities.	The Budget was a cautious estimate; but owing to the causes mentioned against Actuals, there were increases under Country Spirit License fees (retail) and Still Head duty, Duty on Hemp Drugs and under License fees on Opium, and a decrease under Still Head duty on Foreign Liquors. The receipts from sale of Excise Opium also exceeded expectations as a result of higher issue price of opium. There were other variations which counterbalanced each other.
Punjab . . .	56,95	58,00	64,00	The increase was generally accounted for as explained under Budget.	The increase was due to the enhanced fees realized at the annual auctions of vend licenses, the increased receipts from still-head duty owing to large issues from distilleries and the enhancement of the duty on <i>charas</i> , the imports of which increased instead of decreasing, as was anticipated owing to the rumours that the Chinese Government was going to stop the trade with Yarkand. The increase was further due to the increasing popularity of Excise opium and the enhancement of the acreage rate.
North-West Frontier Province.	2,78	2,60	3,16	The increase was due to keen competition amongst bidders at the auction of excise leases.	The increase was due partly to keen competition amongst bidders at the auctions of Excise leases and partly to larger importation of Afghan opium than was anticipated.
Madras . . .	2,77,74	2,90,00	3,00,64	The increase over 1910-11 represented the normal growth of revenue as compared with the actuals of the three years ending 1908-09. This increase was not maintained in 1909-10 and 1910-11. The increase was also partly due to the enhancement of duty on ganja and bhang from 1st April 1911.	The Budget, which was based on the Revised Estimate for 1910-11 and the actuals for 1909-10 was fixed at a somewhat low figure, as the rate of increase was not so marked in these years as in the previous ones. But owing to a favourable season the receipts exceeded the Budget, chiefly under excise duty on country spirits, tree-tax and rents of arrack, opium and toddy shops.

V.—Excise

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW ON ACTUALS AGAINST.	
				Actuals, 1910-11.	Budget, 1911-12.
Bombay . . .	R 1,89,73	R 1,92,00	R 2,02,94	The increase was mainly due to administrative improvements and larger consumption.	The improvement of the revenue was mainly due to administrative improvements and a larger consumption. The still head duty was raised in almost all the districts and yielded more. The consumption of liquor in certain districts increased under the stimulus of good wages and higher prices. The consumption of toddy was more popular owing to additional facilities allowed by Government. A larger quantity of opium also was consumed, and as Government bought their stocks at a cheaper rate, the net gain was more. Changes in the licenses for the retail sale of opium, by which fees were collected according to sales, brought in additional revenue. On the other hand exports of Ganja were less as a result of the very large exportation in the previous year.
Total in Rupees . . .	10,54,55	10,88,06	11,41,46		
Equivalent in Sterling	7,030,3	7,220,4	7,609,7		

29. The increase or decrease of revenue under this head indicates closely the growth or decline of prosperity of the population. Consumption of exciseable liquor is regarded as a luxury and increases when the population as a whole consider that they have money to spare for luxuries. Thus every province contributed towards the increase (86,91) over the Actuals of 1910-11. The increase was largely due to normal growth and occurred chiefly in Madras (22,90) due to the return of normal conditions following on two bad years, the enhancement of duty on ganja and bhang and increased issues; in the Central Provinces (15,23) due to high prices obtained at the sale of vend privileges and enhanced duty on country spirits, in Bengal (14,54) due to high prices at the sale of shops consequent on a return of favourable agricultural conditions and increased duty on foreign liquor which led to larger consumption of country spirits, and in Bombay (13,21) due to enhanced still duty in nearly all districts increased consumption and better prices for sale of licenses in some districts counterbalanced by the loss consequent on the decrease in the number of opium chests diverted for home consumption and increase in the direct purchase by Government.

30. Every province except Burma also contributed towards the increase (58,40) over the Budget. The chief increases were in Bengal (13,28) Bombay (10,94), Madras (10,64), the Central Provinces (7,12) and were generally due to the causes already enumerated; the Budget not having been framed on the anticipation of such a favourable season. The increase in the United Provinces (7,06) was due to continued prosperity and reforms introduced. The Budget provided for a growth of 14,00 in Madras and 7,00 in the Central Provinces and for a moderate growth in other provinces, as it was expected the further reforms to be undertaken would check the consumption of stimulants. The actual results showed a substantial improvement.

31. The receipts under License and Distillery fees and duties for the sale of Liquors and Drugs increased by 88,30 which included an increase under country spirits (including toddy and pachwai) of 76,55. Under opium including receipts from license fees and duty the gain was only 1,82. Bengal (1,62), Bombay (1,57) and the Central Provinces (1,31) were the chief contributors to the gain under license fees (5,72). The loss on transit duty (4,27) occurred almost entirely in Bombay (3,85), and was due to the smaller number of chests diverted for home consumption and increase in the direct purchase by Government.

32. The revenue from other drugs, ganja, bhang etc., was 1,13,02 as compared with 1,06,36 in 1910-11. Of the increase (6,66), an improvement of 4,55 occurred under license fees chiefly in Bengal (2,41) due to favourable season and a return to normal conditions and in the United Provinces (82) and 2,11 occurred under ganja chiefly in Madras (1,10) due to enhanced duty and increased issues and in Bengal (74).

VI.—Provincial Rates.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	2	9	11	The low actuals in 1910-11 were due to advance payment in 1909-10 of pass duty on Malwa opium in order to secure priority of export.	
Eastern Bengal and Assam.	17,28	17,60	17,58	The increase was due to revaluation of lands in some of the Eastern Bengal districts.	
Bengal . . .	41,54	40,00	40,56	The fall of 1,00 as compared with accounts 1910-11 was due to withholding of payment by an important Coal Co. in Manbhum pending result of an appeal against assessment (50) and realizations of arrears in 1910-11 and the decrease in voluntary payment in Mozaffarpur in 1911-12 (43). Proprietors stopped payment on coming to know that it was not obligatory to pay cess along with the Land Revenue.	A reduction was made in the Budget of 1911-12 in consideration of smaller profits on coal mines but the profits were higher than was anticipated resulting in an improvement of 75 in revenue. Against this there was a decline (18) under General rate for the management of private estates owing to the unexpected release during the year of the Hutwa and Dumraon Estates and the sale of the greater portion of the Mahatha estate.
United Provinces of Agra and Oudh.	24,05	23,76	23,74	The decrease as compared with the previous year was mainly due to the fact that Village Police charges on account of the Family Domains of the Maharaja of Benares were no longer paid by Government and subsequently recovered as Cess. Release of certain Court of Wards' estates also contributed towards the fall in revenue to a small extent.	
Punjab . . .	25	25	28		
North-West Frontier Province.	2	4	3		
Total in Rupees . .	83,16	81,74	82,30		
Equivalent in Sterling	£ 554,4	£ 545,0	£ 548,7		

33. Bengal was mainly responsible for the decrease (86) as compared with the actuals of the previous year and the increase (56) as compared with the Budget. The decrease in Bengal (98) was due to the non-payment of the rates by a coal company pending the result of an appeal against the assessment and the stopping of optional advance payments and the increase (56) to higher profits on coal mines.

VII.—Customs.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	24	26	23		
Central Provinces .	2,08	2,10	2,52	The normal growth of customs revenue, taking the actuals of the last four years, averaged about 11, the large increase of 44 in 1911-12 was attributed to the successful working of mills in certain districts on account of excellent cotton crops.	The improvement was due to the cause described under Actuals.
Burma . . .	1,65,77	1,58,12	1,69,65	Compared with the actuals of 1910-11, the increase was chiefly due to larger receipts obtained from duty on cotton manufacture, manufactured articles, raw materials, articles of food and drink, tobacco, and petroleum, partly counterbalanced by a fall under spirits, liqueurs and sugar.	Compared with the Budget, the improvement was mainly due to larger receipts from duty on cotton manufacture, manufactured articles, petroleum and tobacco and to heavy exports of rice to the Straits, Java and Japan.
Eastern Bengal and Assam.	1.29	1.50	1.61	The increase in revenue occurred principally under Import Duties on (1) Articles of food and drink, (2) Chemicals, drugs, etc., (3) Sugar, (4) Cotton manufactures and (5) Manufactured metals. The Collector of Customs, Chittagong, reported that the rise under (1) and (2) was due to the proprietors of Chemists' Firms and Managers of Assam Tea Gardens obtaining their supplies direct from Europe instead of from Calcutta. The improvement under (3) was due to the low price of Java Sugar and that under (4) and (5) to the general prosperity of the people.	The growing demand for Cotton Goods of European Manufacture and manufactured metals was underestimated when the Budget was prepared.
Bengal . . .	2,74,81	2,73,32	2,96,21	The improvement of 21.40 over the actuals 1910-11 included 8.71 contributed by Petroleum, the lowering of prices in the recent rate war between the Standard Oil Company and the Royal Dutch Shell Transport Combination having enabled the foreign oil to recover a portion of the lost ground, a special receipt of 5.80 resulting from the Coronation Durbar and (2.76 under Liquors, 3.04 under manufactured articles), 6.91 by duty on cotton goods owing to favourable conditions coupled by a large fall in the price of raw materials, 4.98 from Export duty on rice due to strong demand for Bengal rice caused by diversion of Burma rice to meet the famine in the Far East and drought in Europe. Increases of 1.49 occurred under Metals and of 1.28 also under Silver owing to speculative operations controlled from Bombay. Against these, there was a decline of 4.97 under Sugar resulting from the diversion of Java sugar to Europe caused by scarcity and high prices prevailing there, and 3.16 under Tobacco owing to the rapid development of the local cigarette industry.	In the Budget, allowance was made for a small increase of 2.00 over the Revised Estimate of 2,71,00 originally adopted for 1910-11. An increase of 1.50 under Tobacco, 1.50 under Cotton manufacture, 1.00 under Sugar, etc., was anticipated, while a very cautious Estimate was made for the duty on silver which was expected to fall by 2.00. A decrease of 1.00 under manufactured articles was balanced by small increases under other heads. In the actual results duty under both Sugar and Tobacco declined considerably (6.43 and 4.38 respectively), considerable improvement occurred under Petroleum (8.80), Cotton goods (7.56), Rice (4.98), Silver (4.57), and there was an exceptional receipt of 7.00 resulting from the importation of liquors and manufactured articles in connection with the Coronation festivities.
United Provinces of Agra and Oudh.	1.58	1.65	1.61		
Punjab . . .	7	8	11	.....	The increase chiefly occurred in the Lahore District and was due to an under-estimate.

VII.—Customs—*concl'd.*

Province,	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICE'S REVIEW OF ACTUAL AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
Madras . . .	73,75	74,50	79,71	Increase was due to larger importation of cotton goods and manufactured articles, to larger clearances from bond of spirits and liqueurs, to larger exports to Ceylon and the Reunion in place of the Burma trade and to larger exportation of kerosine oil <i>via</i> Pondicherry and Karikal.	Increase due to larger importation of cotton goods and manufactured articles, to larger clearances from bond of spirits and liqueurs and to larger exports of rice and paddy to Ceylon and the Reunion on account of the diversion of the Burma trade from these markets.
Bombay . . .	4,73,23	4,20,57	4,18,64	The decrease as compared with the actuals of the previous year was mainly under Sea Customs—Imports, which was partially covered by an excess under Excise duty on cotton manufactures. The falling off was chiefly in the imports of silver bullion, sugar and metals. It was explained that the realizations of the specific duty of annas 4 per oz. on Silver were affected by the conversion of the large quantity of bar silver into Dollars, on which under special arrangements with the Mint no duty was charged, and yielded about 65,00 as against 1,30,00 in 1910-11. Imports of sugar were contracted owing to the failure of the Continental beet crop. Stocks of beet were practically depleted and the high prices attracted cane-sugar from every quarter and Mauritius sugar purchased for Indian consumption was diverted westward. Under Metals the decline was partly due to large stocks of Copper at the close of the year 1910-11 and partly to advance in prices of copper in the second half of the year all over the world, the result being that the imports by Indian buyers were restricted. Imports of petroleum, however, greatly increased owing to keen competition by American Companies in reducing the rates.	The decrease was due to the same causes described under Actuals.
Total in Rupees . . .	9,92,85	9,32,10	9,70,29		
	£	£	£		
Equivalent in Sterling . . .	6,619,0	6,214,0	6,468,6		

34. The actuals were 22,56 worse than the actuals of 1910-11 but were 38,19 better than the Budget. The decrease as compared with actuals was the result of a decrease under Bombay (54,62) due to less receipts from silver bullion (66,44), sugar and metals, counterbalanced by larger receipts from petroleum, manufactured articles, cotton piece goods, spirits and liqueurs and articles of food and drink and an increase under Bengal (21,40) due to larger receipts from petroleum, cotton goods, rice, manufactured articles and liquors and less receipts from sugar and tobacco.

35. The increase over the Budget occurred under Bengal (22,89) due to the causes already described and under Burma (11,53) due to larger receipts from cotton manufactures, manufactured articles, petroleum, tobacco and heavy exports of rice.

36. As compared with the Budget, the actuals showed an increase under petroleum (15,69) cotton manufactures (14,16), manufactured goods (11,54) and excise duty on cotton goods (7,79) and a decrease under sugar (ordinary duties) (11,66), tobacco (8,12) and metals excluding Silver Bullion and Coin (4,75). The Coronation Durbar was responsible for an exceptional receipt of 7,00 under liquor and manufactured articles.

VIII.—Assessed Taxes.

Province.	Accounts, 1910-11.	Budget. 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
	R	R	R		
India . . .	22,94	£3.15	24,16	The increase as compared with the previous year was chiefly due to Departmental variations and to the recovery of certain arrears in Ajmer.	
Central Provinces . . .	6,32	6,43	7,06	For normal years the standard growth of revenue works out to about 23. The difference between the actuals of 1911-12 and 1910-11 was 74, which was accounted for mainly by the improvement in the method of assessment sanctioned by the Local Administration in 1911-12.	The increase over the Budget was due to the cause shown under Actuals, the orders of the Local Administration having been received after the Budget was framed.
Burma . . .	1936	19,62	19,40	.....	In comparison with the Budget the decrease occurred mainly under Ordinary Collections, the reason assigned being depression of trade and contraction of credit chiefly in the Pegu and Tenasserim divisions, and under Deductions by local authorities from salaries and pensions owing to the reduction in the working staff of the Rangoon Port Commissioners as well as the transfer of the District Cess Fund Works of several districts to the Public Works Department.
Eastern Bengal and Assam . . .	12,60	12,84	13,37	The revenue in 1910-11 did not reach expectations owing to the weak state of the jute market in certain divisions during that year. In 1911-12 the jute trade was prosperous and a more than normal increase in revenue occurred.	The prosperity of the jute trade which had not been fully allowed for in the Budget caused the excess in receipts.
Bengal . . .	54.21	55.62	55.76	The increase was due to normal growth and arrear collections.	The Budget allowed for a normal growth of about 1,50 under Ordinary Collections and included recoveries from the Delhi-Umbala-Kalka Railway. The latter were however adjusted in the books of the Examiner, Railway Accounts, Calcutta. The normal growth was 1,25 and arrear collections due to late assessment of some limited Cos. amounted to 65 : but there was a falling off of 28 in consequence of the depression in the coal, jute and gunny trades.
United Provinces of Agra and Oudh . . .	23,67	24,10	24,16	The revenue increased from 21,13 to 23,67 in the five years from 1905-06 to 1910-11, an average of 50 per annum, which was practically maintained in the year under report.	
Punjab . . .	15,60	16,42	16,22	As compared with 1910-11, the increase was due to the fact that trade was good during that year and the estimate of the assessment for 1911-12 was based on that fact.	The decrease was due to an over-estimate.
North West Frontier Province . . .	1,38	1,38	1,43	The increase was due to a rise in the number of assessee in the Peshawar and Kohat Districts.	
Madras . . .	31,25	31,93	32,07	Increase was due to normal growth	Increase due to early assessment and prompt collection in some of the districts.

VIII.—Assessed Taxes—*concl.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
Bombay . . .	51,67	49,02	54,30	The large increase in the revenue was not only the result of improved trade but reflects the greater efficiency of the Income Tax Department, assessment and collection being both improved under the recent arrangements. The divided portion of the revenue stood at the highest figure during the last five years as shown below— 1907-08 : . 48,21 1908-09 : . 47,52 1909-10 : . 47,17 1910-11 : . 51,00 1911-12 : . 54,14	The increase was due to improved trade and more efficient arrangements for the assessment and collection of the revenue and to a large amount of tax collected on salaries.
Total in Rupees	2,39,00	2,40,51	2,47,93		
	£	£	£		
Equivalent in Sterling	1,593,3	1,603,4	1,652,9		

37. The receipts of the year were better than in 1910-11 by 8,93 and than the Budget by 7,42. All provinces contributed to the increased over actuals, which was mainly due to normal growth, a prosperous year and improved trade conditions. The largest increases were in Bombay (2,63) due to improved trade and increased efficiency in assessment and collection, in Bengal (1,55) due to normal growth and some arrear collections and in India (1,22) due to increased receipts from the various departments. As compared with the Budget the increases were chiefly under Bombay (5,28) and India (1,01) due to the causes already described.

IX.—Forest.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	R 7,63	R 8,6	R 8,80	The improvement as compared with the actuals of the preceding year was due chiefly to better prices obtained for teak wood and padouk timber in Coorg and Port Blair respectively.	Same remarks as against Actuals.
Central Provinces	21,14	22,50	25,50	Owing to the abnormal fluctuations of revenue under this head for the past few years, it was not possible to work out accurately the average growth or deterioration. The revenue decreased annually prior to 1910-11 on account of years of scarcity, exhaustion of C class forests and exemption of calves from grazing dues. With better seasons and increased activity in the Department, there has, however, been a genuine development in some Divisions, which together with the supply of grass to the Bombay Presidency, worth about 1,15, swelled the receipts of 1911-12.	The actuals included 1,15 on account of grass supplied to the Bombay Presidency and which was not budgetted for as the demand was not anticipated at the time. The balance of the increase was partly due to an under-estimate and partly to development of income in the Northern Circle under the head Departmental Timber Operations and in the Berar Circle under the head Receipts from Grass and Grazing.
Burma . . .	1,01,08	1,02,19	99,63	Compared with the actuals of 1910-11, the decrease was mainly due to the failure to collect 3,00 due from the lessees of the Mergui Rubber Plantations and to smaller receipts from lessees' timber in the Northern and Southern Circles, partly counterbalanced by increased sales of timber from the Government Timber Depôt, Rangoon, and by the extension of the departmental supply of fuel to Government launches.	In comparison with the budget, the decrease was mainly due to the non-realization of 3,00 payable by the lessees of the Mergui Rubber Plantations, to the falling-off in revenue from lessees' timber, to an over estimate of the revenue realizable from foreign timber in the Kado and Agency Divisions of the Tenasserim Circle, to smaller receipts from the Khedah Department owing to the sale of a smaller number of elephants, partly counterbalanced by the larger royalty on teak paid in the Prome Division and larger extraction of timber from unclassed forests.
Eastern Bengal and Assam	18,91	17,68	17,79	A decrease of 2,10 under Timber and other produce removed from the Forests by Government Agency was due almost entirely to large advance payments received in 1910-11 from the Eastern Bengal State Railway and the Engineer-in-Chief Lower Ganges Bridge on account of sleepers and other scantlings supplied from the Goalpara division during 1911-12. There was also a decrease of 24 under other receipts which was attributed in part to the disturbing influence of the Abor Expedition in the Lakhimpur Division. An increase of 1,22 under Timber and other produce removed from the Forest by Consumers, and Purchasers was due mainly to the exploitation by traders of the reserved forests of the Jalpaiguri, Buxa and Goalpara Divisions (the coupes in the last named division having been closed in the previous year).	The actual receipts from Timber and other produce removed from Forests by Government Agency fell short of the estimate by 1,30 mainly owing to transport difficulties in the Goalpara Division and the consequent failure to complete sales originally proposed. This was, however, rather more than counterbalanced by an excess of 1,45 under Timber and other produce removed from Forests by Consumers and Purchasers due to large exploitation of the reserved forests in the Jalpaiguri, Buxa and Goalpara Divisions. The falling off under the former head was in marked contrast to the rise which had taken place previously the receipts having more than doubled in the five years from 906-07 to 1910-11.

IX.—Forest—*contd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
	R	R	R		
Bengal . . .	11,67	12,50	11,22	The actuals were slightly less than those of 1910-11 owing chiefly to short extraction of firewood (29) in Sunderbans arising from tiger-scares and of timber (8).	Budget provided for an increase of 55 on account of normal growth under Timber and Firewood removed by Consumers and Purchasers and of 27 on account of the proposal to work the removal of timber in Angul by Government Agency. There was however a fall under Timber and Firewood removed by Purchasers, etc. owing to tiger-scares in Sunderban and the departmental extraction in Angul was reduced in favour of extraction by purchasers.
United Provinces of Agra and Oudh.	23,79	25,00	30,16	As compared with 1910-11 the actuals showed an improvement of 3,93 in the Eastern Circle and of 2,45 in the Western Circle. In both circles receipts from timber and bamboos were better owing to higher prices fetched at auction sales and to the disposal in the Eastern Circle of a very large quantity of trees killed by the drought of 1908. There was a greater demand for fuel especially in the Eastern and for turpentine and rosin in the Western Circle.	The causes enumerated against Actuals also accounted in the main for the improvement as compared with the Budget.
Punjab . . .	12,18	12,23	13,10	The increase over 1910-11 was mainly due to the refund of contributions for maintenance of roads and bridges in the Bashahr division by the Public Works Department as well as increased receipts of salvage fees on traders' timber, rafting fees and compensation counterbalanced by smaller receipts from sale of trees in the Bashahr division.	The improvement was due to larger sales of standing trees in Kangra and Kulu, to better prices having been realized owing to the development of the 'Chir' charcoal industry, to the sale of trees in the Hamirpur range where fellings had been held in abeyance for several years, to larger sales of fire-wood from areas which came under the colonization scheme in the Montgomery and Multan divisions, to better prices obtained from 'Van' firewood in Chenab division, to the sale of Kala Chitta coupes to purchasers, to the refund of contributions for maintenance of roads and bridges in the Bashahr division by the Public Works Department, to the realization of fees from the Patriata rope-way, to increased receipts on account of salvage fees and to an increase in the number of compensation cases and to a decrease due to the fall in the value of the Patriata rope-way, to felling of Kala Chitta coupes by purchasers, to short sales at Changa Manga owing to fall in prices and shortage of wagons and to decrease in the sale of turpentine.
North-West Frontier Province.	2,05	1,64	1,58	As compared with 1910-11, the decrease was chiefly due to the recovery of 10 only on account of Hazara timber sold in Jhelum instead of the fixed contribution of 76, counter-balanced partly by increase due to larger sale of trees in the Dunga Galli and Thandiani Range and higher receipts for firewood supplied to troops in the Gallies.	Total actuals closely followed the Budget with variations under the Minor heads. The decrease was due to the sale of trees in the Jhelum circle of the Thandiani Range not having been effected, counter-balanced to some extent by higher receipts on account of seigniorage and fines.

IX.—Forest—*contd.*

Province,	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST		
				Actuals, 1910-11.	Budget, 1911-12.	
Madras . . .	38,80	40,00	41,69	Increase was due to increased revenue from sale of trees on darkast and poramboke lands to better demand for timber from Rampa forests, to the sale of coupes standing to contractors, to higher prices obtained for casuarina coupes and to better crops and prices and keener competition for miscellaneous produce and greater demand for road material.	Increase occurred chiefly under Timber and Fire-wood and Charcoal removed by Consumers or Purchasers, due mainly to increased revenue from the sale of trees on darkast and poramboke lands, to leasing out of fuel and bamboo coupes standing to contractors and to realization of arrear kumri rents, under Other Receipts, and to an increase in the number of compounded cases.	
Bombay . . .	37,18	37,70	43,31	The following were the figures of the revenue and expenditure of the Bombay Forest Department during the two years:— Reve- Expen- Net Re- nue. diture. venue. 1910-11 : 37,18 20,70 16,48 1911-12 : 43,30 28,64 16,67 Excluding the figures of receipts and charges on account of Famine Grass Operations the Forest revenue showed a net advance of 74 over that in 1910-11 after covering the increased cost of collections (2,32) which was due chiefly to the introduction of the reorganization of the Subordinate Forest Service, time-scale of pay to the Provincial Forest Service and payments of Royal Bonus and Grain Compensation allowances. The increase in revenue was mainly due to the timber and firewood coupes in the Northern Circle having fetched better prices. Owing to scarcity of fodder higher prices were obtained for grass lands, more grass was removed from forests and large receipts came in from grazing fees in the Central Circle. The improvement would have been still greater, but for the decrease in revenue in the Southern Circle, as owing to the failure of the contractors to bring to depôts the full quantity of timber, budgetted for, much of the timber could not be sold. The Railway Company also failed to inspect in time, for delivery during the year the sleepers that were ready.	Excluding the special receipts (3,06) on account of Famine Grass Operations, the actuals showed an advance of 2,55 over the Budget. This was mainly due to the timber and firewood coupes having fetched better prices. Owing to scarcity of fodder higher prices were obtained for grass lands, more grass was removed from forests and larger receipts came in from grazing fees. Collections of Mhowra seed and Hirda were higher than expected. The demand for bamboos and other minor produce showed a general increase. The improvement would have been still greater but for decrease in revenue in the Southern Circle, as owing to the failure of the contractors to bring to depôts the full quantity of timber, budgetted for, much of the timber could not be sold. The Railway Company also failed to inspect in time, for delivery during the year the sleepers that were ready.	
Total in Rupees . . .	2,74,43	2,79,83	2,92,83			
	£	£	£			
Equivalent in Sterling . . .	1,829,6	1,865,5	1,052,2			

38. Excluding the special receipt of 1,50 in Burma on account of the instalment of the sale price of the Mergui Rubber Plantations from the actuals of 1910-11 and the similar receipt of 1,50 from the actuals of 1911-12, there was an improvement of 21,40. This figure, however, included the unexpected receipt in Bombay (3,06) and the Central Provinces (1,15) on account of Famine Grass Operations, and in the United Provinces on account of the disposal of a very large quantity of trees killed by the drought of 1908. The increases included in the improvement occurred mainly in these three Provinces, and besides the causes stated, were due in the United Provinces (6,38) to higher prices obtained at auction sales for timber and bamboos, and greater demand for fuel, turpentine and rosin; in Bombay (6,13) to better prices obtained for timber and firewood coupes and to better receipts in connection with grass and grazing fees, and in the Central Provinces (4,36) due to general development consequent on a better season and increased activity. There was an increase also in Madras (2,89) due to better prices and greater demand.

IX—Forest—*concl'd.*

39. The Budget provided for a receipt of 4,50 on account of the sale-proceeds of the Mergui Rubber Plantations. Only 1,50 of this was realized. Excluding these special receipts, the improvement over the Budget was 16,00. As in the comparison made above the increases occurred chiefly in Bombay (5,61), United Provinces (5,16) and Central Provinces (3,00) and Madras (1,69) and were accounted for generally in a similar way. In Bengal a normal growth of 55 and an improvement of 27 for timber worked by Government Agency was expected but there was a decrease of 1,28 due chiefly to the departmental extraction of timber being reduced in favour of extraction by purchasers and to tiger scares in the Sunderbans.

X.—Registration.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
	Rs.	Rs.	Rs.		
India . . .	25	23	27		
Central Provinces . . .	3,23	3,25	3,49	The increase was about normal.	The Budget was under-estimated. A rise in the volume of registration business in Berar accounted for the increase in the actuals.
Burma . . .	2,00	1,86	2,02	.....	The increase over the Budget was due to larger receipts from compulsory registrations affecting immoveable property and from instruments of sale and mortgage.
Eastern Bengal and Assam.	9,67	9,75	10,59	The increase in receipts occurred under Fees for registering documents and was partially explained by the opening of some new Registration offices.	Same remarks as for Actuals.
Bengal . . .	12,59	13,26	12,98	The increase of 39 over the actuals of 1910-11 was not much below the average growth of 50 a year.	Budget allowed for an increase of 50 over the Revised (12,75) originally adopted for 1910-11. But the expansion in the work of Registration in 1910-11 arising from general economic progress did not keep pace with the contraction caused by returning agricultural prosperity and the fall in prices: the revival of commercial activity in that year was not as great as was anticipated and the actuals fell to 12,59. Budget for 1911-12, therefore proved high.
United Provinces of Agra and Oudh.	5,97	5,50	5,95	.....	Budget placed the revenue below that of the previous year which was abnormal in consequence of the renewal of a large number of deeds in view of the termination on the 7th August 1910 of the two years' grace extended by the Limitation Act (IX) of 1908 to mortgage suits otherwise time-barred. The receipts, however, exceeded expectations, the increase under Miscellaneous being attributable to an order of the High Court which made it incumbent on decree holders who desired to bring property to sale to satisfy themselves about encumbrances on the property and to pay the usual fees. Formerly this was done for them free of charge.
Punjab . . .	3,00	3,04	3,16	.....	The increase was due to a larger number of documents having been registered than was anticipated in the Budget. This was a fluctuating head.
North West Frontier Province.	34	42	41	As compared with the actuals for 1910-11 the increase was chiefly under the head Fees for Registering documents and was due to the enhanced number and value of instruments registered during the year 1911-12 chiefly in the Peshawar District.	.....
Madras . . .	19,28	19,80	20,58	Increase was due to unfavourable seasons and the opening of new offices.	Increase was due to the opening of new registration offices during the year and to unfavourable seasons or untimely rains in certain districts.

X.—Registration—*concl.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1 11-12.	LOCAL ACCOUNT OFFICER'S REVENUE OF ACTUALS AGAINST	
				Actual , 1910-11.	Budget, 1211-12.
Bombay . . .	7,55	7,45	7,43	There was a special receipt of 19 in 1910-11 for registering the Vesting Order relating to the properties of the Indian Institute of Science. Allowing for this there was a small increase in revenue due to extension of Registration in Sind. The increase would have been more but for the abolition of Village Registration in the Deccan.	There was an increase of 20 in Sind due to steady increase since 1908 owing to the application of the Transfer of Property Act of 1882, to that Province. This was, however, almost nullified by the decrease consequent on the abolition of village registration in the four Deccan districts.
Total in Rupees . . .	63,88	64,56	66,88		
Equivalent in Sterling . . .	£ 425,9	£ 43 4	£ 445,8		

40. The normal growth under this head referred to last year was maintained and there was an increase as compared both with previous year's actuals (3,00) and with the Budget (2,32). The increase as compared with the actuals was most marked in Madras (1,30), due to an unfavourable season and the opening of new offices ; this latter cause also partly accounted for the increase in Eastern Bengal and Assam (92). The increase as compared with the Budget was mainly in Eastern Bengal (84) and Madras (78) and was due to the same causes. The Budget allowed for important growth of revenue in Bengal and Madras. While the increase was more than realised in Madras, there was a falling off in Bengal (28), due to the fact that the Budget allowed for an increase of 50, the estimated normal growth over the revised estimate figures (12,75) of 1910-11. The actuals in that year, however, realized only 12,59 and compared with this, the increase actually obtained was 39 instead of 50.

XI.—Tributes from Native States.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	22,58	20,12	21,34	Variation under succession fees (74) and the suspension of part of the tribute due from Bundi (57) contributed chiefly to the decrease as compared with the actuals of the preceding year.	Old arrears aggregating 1,90 which were not provided for in absence of definite information about their realization, were recovered from Jaora and other States. On the other hand, an instalment of 57 payable by Bundi in 1911-12 was suspended, and the Royal announcement at the Coronation Durbar abolishing Fees on succession to Native States resulted in a decrease (11) under this head. The net result of these variations produced the increase (1,22) as compared with the Budget.
Central Provinces . . .	2,42	2,39	2,36	Amounts were recovered in advance in the year 1910-11.	Recovery of 4 from the Raigarh State in 1910-11 instead of in 1911-12, as anticipated when the budget was framed, caused the reduction in the actuals.
Burma . . .	4,12	3,08	4,34		The Budget allowed for a remission of part of the tributes from the Shan States and the increase over the Budget was due to realization of the full amount of the tribute fixed, partly counterbalanced by the fact that the tribute payable by the Möng Mit State was not credited during the year.
Eastern Bengal and Assam.	50	50	50		
Bengal . . .	52	52	52		
United Provinces of Agra and Oudh.	...	1,90	3,13	The increase was due to the payment of tribute by the newly constituted Benares State and to the tribute from the Kapurthala State being paid into the Bahraich Treasury instead of into a Punjab Treasury.	Budget did not provide for the tribute from the Kapurthala State which, under an arrangement recently approved by the Local Government, was paid into the Bahraich treasury instead of, as formerly, into a Punjab treasury. The increase thus caused was partly counterbalanced by a short payment of 8 by the newly constituted Benares State which has been made good in 1912-13.
Punjab . . .	2,77	2,76	1,48	The decrease was due to the payment of the Kapurthala State tribute (1,31) into the Bahraich treasury of the United Provinces with effect from the year 1911-12.	The transfer of payment referred to under Actuals accounted for the decrease.
Madras . . .	44,97	44,97	44,97		
Bombay . . .	13,24	16,59	10,61	The decrease was due to the postponement in consequence of famine of the payment of certain tributes partly counterbalanced by the recovery of arrear Nazarana (47) due by the Limbdi State.	In consequence chiefly of the unfavourable season, in Káthiawár, the recoveries of tributes and contributions due from certain Native States (3,18) were postponed, while 2,80 being the aggregate of the amount of Nazarana due from certain States were remitted as a Durbar concession.
Total in Rupees . . .	91,12	92,83	89,25		
Equivalent in Sterling	£	£	£		
	607,4	618,8	595,0		

XI.—Tributes from Native States—*concl'd.*

41. The decrease (1,87) as compared with the actuals of 1910-11 was the result chiefly of decreases under Bombay (2,63) due to postponement of the payment of tributes and contributions by certain Native States, counterbalanced by the recovery of arrears of *Nazarana* due by the Limdi State and under India (1,24) due to smaller succession fees and the postponement of payment of tributes by the Bundi State and to the fact that the previous year's actuals included similar arrears from the same State and an increase under the United Provinces (1,82) due to the payment of tribute by the newly constituted Benares State.

42. The main cause of the decrease as compared with the Budget (3,58) was the announcement made at the Coronation Durbar, that no *Nazarana* would henceforth be payable by Indian Princes upon succession to their States. This resulted in a decrease to the extent of 2,91. The other causes of the decrease are explained below. In Bombay, there was a decrease of 3,18 due to the postponement of payment of tributes and contributions by certain Native States owing to unfavourable season. In Burma, however, there was an increase of 1,26 due to the receipt of the full tributes from the Shan States whereas a remission had been anticipated in the Budget and in India, an increase of 1,22, the result of the recovery of arrears of contribution payable by the Jaora State and the postponement of payment of part of the tribute due from the Bundi State.

XII.—Interest.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	74,02	67,61	71,69	The high actuals in the preceding year were due to the inclusion of the interest on overdraft by the Indian Midland Railway purchased by Government on 1st January 1911.	Increase over the Budget was due chiefly to larger overdraft of Capital by the Bengal Nagpur Railway in connection with the old extensions undertaken under the contract of 1902.
Central Provinces . .	2,53	1,85	2,17	Continued liquidation of the outstanding loans, which were heavy in 1910-11, accounted for the decrease.	The Budget was fixed low under the heads Interest on Land Improvement Loans and Interest on Agriculturists' Loans.
Burma . . .	1,09	1,14	1,27	The increase was due to larger outstanding balance of advances made to cultivators in 1910-11 and 1911-12, and to larger receipts on account of interest on fresh loans taken by certain Municipalities.	The increase was mainly due to larger outstanding balance of advances made to cultivators in 1910-11 and 1911-12.
Eastern Bengal and Assam.	1,73	1,67-	1,61	The fall in receipts compared with 1910-11 was mainly under Advances granted to cultivators under which head the balance of loans outstanding was much lower than in the previous year, the balance on 1st April 1911 being 8,11 against 10,60 on the corresponding date in 1910.	The decrease was due to the earlier repayment of loans granted to cultivators than was anticipated.
Bengal . . .	19,78	18,17	19,82	The actuals of 1910-11 were nearly maintained in the aggregate, arrear recovery from the Calcutta Port Fund having been set off by a diminution of recovery from cultivators (17), owing to gradual reduction of outstanding, and by smaller payment by the Maharaja Tagore (13).	Budget proved low as it did not provide for the arrear recovery (40) from the Calcutta Port Fund and the recoveries from cultivators were based, as usual, on the outstanding mean balance of the loans proposed for the year 1911-12 (as advised by Government), while the actual realizations were in respect of loans advanced in previous years.
United Provinces of Agra and Oudh.	16,00	11,04	13,58	In 1910-11 the receipts from loans to agricultural classes were 2,26 higher consequent on larger outstandings at the end of the previous year.	Outstandings on account of loans to agricultural classes brought forward from 1910-11 were higher than originally contemplated. This coupled with larger advances on the same account consequent on unfavourable season and the grant of a special loan to the Murarmau estate was mainly responsible for the improvement under this head. The increase was, however, counterbalanced to a certain extent by the grant for loans to Municipalities not having been fully utilized and by recoveries from the loan granted to the United Provinces Exhibition Committee not coming up to the amount expected.
Punjab . . .	3,22	3,11	2,93	The reasons set forth in the column for Budget also chiefly accounted for the decrease below 1910-11.	The decrease was due partly to non-recovery of 16 from the Delhi and Dera Ghazi Khan Municipalities in 1911-12 and partly to smaller recoveries under Advances to cultivators due to the failure of the Kharif harvest, counterbalanced by an increase on account of recovery of interest on the unpaid portion of purchase money due from the purchasers of proprietary rights at Lyallpur.
North-West Frontier Province.	18	12	16	.....	The increase was due to larger recoveries in the Kohat District than were anticipated.
Madras . . .	9,64	9,65	9,81	.....	Increase over Budget was mainly due to increased recoveries of interest on Land Improvement and Agricultural loans, the budget under which was under-estimated.

XII.—Interest—concluded.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1-10-11.	Budget, 1911-12.
Bombay . . .	29,81	29,58	25,72	The decrease was mainly due to remissions of loans due by States and Thana Circles in Kathiawar and Gujarat as a Durbar concession and to the falling off in the receipts from cultivators owing to an unfavourable season.	The decline was chiefly due to short recoveries of interest (2,31) consequent on the remission of loans as a Darbar boon to the several petty States in Kathiawar and Gujarat, short recoveries from the cultivators on Tagai Advances (89) owing to prevailing scarcity in parts of the Presidency, and smaller recoveries from Municipalities owing to the loan of 3,00 proposed to the Sholapur Municipality not having been taken up. A provision of 55 was made under this head for interest due by the City Improvement Trust under Section 68 (i) of the Act, but the receipt was credited to "XXV—Miscellaneous"—Extraordinary items (Imperial). The Budget also provided for the interest of the Hyderabad Medical School Fund (4) and on Endowments of the Gujarat College (7). The former was created a Local Fund and the latter was not taken over by Government before the close of the year.
Total in Rupees . . .	1,58,00	1,43,94	1,48,76		
Equivalent in Sterling . . .	£ 1,053,3	£ 959,6	£ 991,7		
England . . .	412,1	217,4	457,0	.....	The sums available for investment were much larger, and the rates of interest were higher, than was estimated. The Budget Estimate included 30,0 in respect of the investment of two crores of rupees for the Paper Currency Reserve, but owing to the low price at which the consols were purchased, the actual receipt was 6 more.
Total including England . . .	1,465,4	1,177,0	1,448,7		

43. In the Indian portion of the accounts there was a decrease (9,24) as compared with the receipts of 1910-11. The falling off occurred chiefly in Bombay (4,09) due to smaller receipts from cultivators owing to an unfavourable season and to the remission of certain loans due by States and Thana Circles in Kathiawar and Gujarat as a Durbar concession; in the United Provinces (2,42) due to smaller balances of outstanding loans and in India (2,33) due to the fact that, by the purchase by Government of the Indian Midland Railway in January 1911, the interest formerly realized from this railway was excluded.

44. The receipts were, however, better than was anticipated in the Budget (4,82). This was chiefly due to increases in India (4,08) due to a larger overdraft of Capital by the Bengal Nagpur Railway in connection with old extensions undertaken under the contract of 1902 and in the United Provinces (2,54) and Bengal (1,65) due mainly to a larger outstanding balance of loans to agricultural classes than was anticipated. The Durbar concessions in respect of the remissions of certain loans in Kathiawar and Gujarat and the transfer of the credits due by the City Improvement Trust to the head Miscellaneous were largely responsible for a less receipt under Bombay (3,86).

45. The improvement in the English portion of the accounts on the estimate (£239, 6) was again very considerable. It was due to larger sums being available for investment and a higher rate of interest than was anticipated. The receipts from the investments of two crores of rupees for the Paper Currency Reserve were also better, owing to the low price at which consols were purchased.

XIII—Post Office.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
	R	R	R		
Postage realised in cash.	14.34	14.60	14.49	...	Receipts under this head fluctuate and the Budget estimate was based on an average.
Groale of postage and unified stamps					
Ordinary . .	3,16.45	3.32.75	3.54.01	...	The increase of 21.26 over the Budget was due to compulsory insurance of registered covers containing currency notes from October 1911, abolition in the Telegraph Department of the deposit system of payments for messages from July 1911, and to increased telegraph traffic in consequence of labour troubles in Eng and, Turko-Italian War, Chinese Rebellion, Morocco Crisis and Coronation Durbar. No provision was made in the Budget for these unusual receipts.
Service . .	50.83	52.50	52.20		
TOTAL . .	3,67.28	3,85.25	4,06.21		
<i>Deduct—</i>					
Civil Department share.	19.27	18.95	19.01	...	Budget did not provide for the payment of compensation due to Secunderabad (local) and Hyderabad Residency Bazar Funds.
Telegraph Department share.	1,10.80	1,15.25	1,33.16	...	The increase of 17.91 over the Budget was mainly due to the causes noted against sale of Ordinary postage and unified stamps.
Payments made by India in respect of correspondence and parcels exchanged between it and other countries.	4.12	2.40	3.33	...	Increase of 93 over the Budget was due to larger payments to London and to Colonial and other foreign Administrations not anticipated by the Presidency Postmasters who furnished the estimate under this head.
TOTAL . .	1,34.19	1,36.60	1,55.50		
Post Office share of sale of postage and unified stamps.	2.33.09	2.48.65	2.50.71		

XIII.—Post Office—*concl.*

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
	R	R	R		
Passenger service receipts.	14	15	13		
Money order receipts	50,07	52,10	52,81	.....	The increase over the Budget was due to improvement in the revenue not anticipated at the time of framing the Budget. A portion of the increase was attributed to the Coronation Durbar.
British Postal order receipts.	20	17	16		
Fees and petty receipts.	1,70	1,75	1,84	.....
Special receipts in connection with the Royal Visit and the Coronation Durbar.	...	3,00	...	.....	The special receipts on account of Coronation Durbar could not be separately accounted for, as they had been chiefly included in the heads Sale of postage stamps and Money Order receipts.
Total India in Rupees	2,99,54	3,20,42	3,20,14		
	£	£	£		
Equivalent in Sterling	1,996,9	2,136,1	2,134,3		

46. The increase over the actuals of the previous year (20,60) was due to normal expansion, to special receipts in connection with the Coronation Durbar and to better receipts from the sale of ordinary postage and unified stamps, due to compulsory insurance from October 1911 of registered covers containing Currency Notes. The normal expansion of the Departmental revenue and the special receipts in connection with the Durbar were anticipated in the Budget. The revenue realized from the sale of postage and unified stamps (ordinary) was abnormally high, on account of unusual increase in the telegraph share of the stamp revenue due to increased traffic in connection with labour troubles in England, the Turko-Italian War, the Morocco Crisis, the Chinese Rebellion and the Coronation Durbar. As the Post Office share was not affected by the increase in telegraphic traffic, the total actuals did not differ materially from the Budget forecast.

XIV.—Telegraph.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
	R	R	R		
INDIAN :—					
Message Revenue .	93,58	96,85	1,03,76	.....	The increase over the Budget estimate was mainly due to unusual telegraph traffic in consequence of labour troubles in England, Turko-Italian War, Chinese Rebellion, Morocco Crisis and Coronation Durbar.*
Miscellaneous Revenue.	33,46	34,35	36,55	.....	The improvement over the Budget estimate was due to increase in wire mileage and to erection of new wires in connection with the Durbar.
Special Receipts in connection with the Royal Visit and the Coronation Durbar.	...	2,00	...	.....	This was accounted for under Message Revenue.
TOTAL .	1,27,04	1,33,20	1,40,31		
INDO-EUROPEAN :—					
Message Revenue .	21,67	22,90	21,90	.....	The decrease of 1,00 as compared with the Budget was due chiefly to smaller transit message receipts from the Indian Telegraph Department, due to diversion of traffic from the Indo-European route to other lines owing to disturbed conditions prevailing in Persia.
Miscellaneous Revenue.	21	19	15	.....
TOTAL .	21,88	23,09	22,05		
TOTAL INDIA IN RUPEES.	1,48,92	1,56,29	1,62,36	.....
Equivalent in sterling	£ 992,8	£ 1,041,9	£ 1,082,4	.....
England . .	4,3	4,5	5,0	.....	The increase over the Budget estimate was due to an increase in the receipts for messages <i>via</i> Turkey owing to better working of the Turkish lines.
TOTAL INCLUDING ENGLAND.	997,1	1,046,4	1,087,4		

47. The increase over the previous year's actuals (13,44) was due to the normal growth of the Department as well as to special unusual traffic in connection with the Coronation Durbar, labour troubles in England and other political events in Europe. As compared with the Budget there was also an increase (6,07). Indian Telegraph receipts from message revenue improved (6,91) owing mainly to increased traffic in consequence of labour troubles in England, the Turko-Italian War, the Chinese Rebellion, the Morocco Crisis and the Coronation Durbar, but owing to the disturbed conditions prevailing in Persia there was practically no improvement in receipts from message revenue of the Indo-European Telegraph Department.

XV.—Mint.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals 1910-11.	Budget, 1911-12.
India	5,96	10,46	9,29	Variation under the head Profit on Circulation of Bronze Coinage was responsible for the improvement over the preceding year.	The decrease from the Budget occurred chiefly under Profit on the Circulation of Bronze Coinage, and it was due to the net issue of these coins having been smaller than what was anticipated.
Bombay	23,46	19,32	45,75	The excess was mainly due to a large demand for British dollars in consequence of the troubles in China. Larger issues of nickel coins and the manufacture of Coronation medallions also contributed towards the increase.	The large excess was due to a larger demand for British Dollars, a larger circulation of nickel coins and the manufacture of Coronation medallions for distribution to school children.
Total in Rupees	29,42	29,78	55,04		
	£	£	£		
Equivalent in Sterling	196,1	198,5	367,0		
England	...	...	1	.....	The Account represented the sale-proceeds of coins sent to England during the five years from 1906-07 to 1910-11.
TOTAL INCLUDING ENGLAND.	196,1	198,5	367,1		

48. The increase as compared with the actuals of the previous year (25,62) was due to a large demand for British dollars in consequence of the troubles in China, larger issues of nickel and bronze coins and the manufacture of Coronation medallions. As compared with the Budget, a smaller issue of bronze coin resulted in a decrease of profits on the bronze circulation but the other causes mentioned contributed to produce a large increase (25,26).

XVI A.—Law and Justice—Court of Law.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST.	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	1,41	1,64	1,80	The improvement was due to a special receipt on account of the Administrator-General's commission from an estate made over to the beneficiaries.	The increase over the Budget was due chiefly to larger fees and commission realized by the Administrator-General.
Central Provinces . .	2,19	2,14	2,07	.....	.....
Burma . . .	4,36	4,65 ^m	5,51	The introduction of the system of realizing copying fees in cash instead of by means of stamps with effect from 1st June 1911 accounted mainly for the increase	Same remarks as in the column for Actuals.
Eastern Bengal and Assam.	4,43	4,54	4,51	.....	.....
Bengal . . .	6,94	6,15	6,92	.....	In the Budget no provision was made for fees realized by Sub-Registrars 52 and provision for magisterial fines was under-estimated (15).
United Provinces of Agra and Oudh.	6,16	5,94	6,49	The increase was due mainly to higher receipts from fines and forfeitures in Magisterial courts.	Higher receipts from fines and forfeitures in Magisterial Courts and larger realizations from sale of unclaimed and escheated property almost entirely accounted for the improvement over the Budget.
Punjab . . .	4,36	4,25	4,35	.....	The increase occurred under Magisterial Fines, which is a fluctuating head partly counterbalanced by a decrease under Record Office Receipts owing to the fact that fees for inspection of records were generally paid in stamps. The change was introduced with effect from 1st July 1910 but its effect could not be foreseen very exactly.
North-West Frontier Province.	1,22	1,03	1,10	.....	The variations chiefly occurred under Magisterial Fines, a fluctuating item.
Madras . . .	9,45	9,00	9,22	There were less receipts under Printing and Translation fees of the High Court and Pleadership Examination fees.	Increase was mainly under Magisterial Fines and under Miscellaneous due to increased recoveries from the Printing and Translation fund on account of the pay of additional translators of the High Court.
Bombay . . .	6,03	6,10	6,58	Out of the increase, 20 was due to Magisterial Fines due to an increase of crime, 8 to certain unclaimed estates at Aden, and 6 to fees of the Administrator General and Official Assignee.	The improvement was chiefly under Magisterial Fines due to an increase in the number of offences. Sale-proceeds of unclaimed and escheated property and increased fees realized by heavy insolvencies also contributed towards the excess.
Total in Rupees . .	46,60	45,44	48,55		
	£	£	£		
Equivalent in Sterling . .	310.7	302.9	323.7		

49. The progressive growth referred to last year was not maintained. The increase (1,95) as compared with the actuals of 1910-11 was partly nominal due to the increase in Burma (1,15), consequent on the introduction of the system of realizing copying fees in cash instead of in stamps.

50. There was a decrease this year in Madras (23) due to less receipts under Translation and Printing fees of the High Court and the abolition of the second grade Pleadership examinations. The general growth under fees, fines and forfeitures continued and was responsible, with the copying fee income referred to, for the increase over the Budget (3,11).

XVI B.—Law and Justice—Jails.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	3,28	3,15	3,50	The increase as compared with the actuals of the preceding year was due chiefly to increasing receipts from the Convict Settlement in Port Blair.	Same remarks as in the column for Actuals.
Central Provinces . .	2,00	2,27	2,28	The increase was due to larger sales of jail manufactured articles in 1911-12, partially counterbalanced by lower receipts on account of hire of convict labour and for maintenance of Native State prisoners.	...
Burma . . .	3,95	4,00	4,34	Less stock of raw materials and larger sales to Government Departments accounted for the increase.	The improvement in receipts was due to the stock of raw materials being less at the close of the year than at the commencement, to smaller amounts being due to the Jails on account of outstanding bills and to the consuming departments of Government having made larger purchases.
Eastern Bengal and Assam.	2,77	3,68	3,24	The difference was accounted for by an increase of 55 under Sale Proceeds of Jail Manufactures partly counterbalanced by a falling off of 8 under Jails, under which head the figures for 1910-11 were abnormally high on account of Jail labour supplied to the Public Works Department for manufacture of bricks in Barisal. The enhanced revenue from Sale Proceeds was largely due to realisation of outstanding dues of 30 in the Dacca Central Jail.	The actuals fell short of the Budget by 44 under Sale Proceeds of Manufacture. The Budget figure was proposed in view of the provision made under Jail Manufactures on the Expenditure side. The falling off in receipts might be attributed to the failure to utilize 51 provided for European Stores and Machinery.
Bengal . . .	9,42	9,14	10,52	The increase was due to the supply of tents, etc., for the Coronation Durbar.	Budget was kept low as a dearth of orders, from the Military Department for tents, etc., was apprehended as in the previous year.
United Provinces of Agra and Oudh.	3,39	3,71	3,63	Compared with 1910-11 receipts from sale of quinine were lower by 24 but those from sale of other manufactures better by 49.	Receipts from sale of quinine did not come up to expectations; otherwise the Budget was practically realized.
Punjab . . .	2,82	2,64	3,41	Increase occurred in the demand for Jail manufactures.	The increase was partly due to the constantly increasing demand for Jail manufactures by Government offices and the unexpected demand for carpets and tents for the Delhi Durbar and partly to larger receipts for hire of convicts consequent on the acceleration of the Canal excavation work at Montgomery.
North-West Frontier Province.	23	21	25	...	...
Madras . . .	5,51	4,80	4,64	The high actuals of 1910-11 were due to large orders from the Police Department.	Decrease was due to the earnings of the presses of the Madras Penitentiary and of the Cannanore and Coimbatore Jails having been credited to XXIII. Stationery and Printing; to lack of orders from the consuming departments of Government and to the employment of smaller number of convicts on manufactures.
Bombay . . .	2,30	2,40	2,19	The decrease was due to a smaller quantity of metal actually disposed of by the Sind Convict Gang and smaller recoveries of Jail charges from Native States.	The decline was due to a smaller quantity of metal actually disposed of by the Sind Convict Gang, a large quantity having remained on hand. The net profit earned by Prison Factories was also less owing to higher rates paid for twist. A large stock of raw material also remained on hand.
Total in Rupees . .	35,67	36,00	38,00		
Equivalent in Sterling	£ 237.8	£ 240.0	£ 253.3		

51. The increase as compared with previous actuals (2,33) and the Budget (2,00) was due mainly to larger demand for Jail supplies. In Bengal and the Punjab the demand for tents and carpets for the Coronation Durbar helped to increase the receipts. In Madras there was a decrease (87) in comparison with the actuals due to large orders from the Police Department in the previous year.

XVII.—Police.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	59	43	36	The decrease was due chiefly to the exemption of certain Local Funds in Quetta from payment of contribution for Police supplied.	Same remarks as in the column for Actuals.
Central Provinces . . .	34	30	33	The actuals of 1910-11 were high owing to an adjustment of 4 on account of Police deputed to the Bastar State for the suppression of the disturbance in that State.	
Burma . . .	2,23	2,15	2,79	The recoveries on account of the cost of punitive police made from the Sagaing, Lower Chindwin and Shwebo Districts, coupled with larger receipts under fines and forfeitures, mainly accounted for the improvement.	Same remarks as in the column for Actuals.
Eastern Bengal and Assam.	1,90	1,36	1,43	Receipts from Fees, Fines and Forfeitures decreased by (22). Receipts on account of Police supplied to Public Departments, Private companies and persons fell short of the estimate by (8) owing to accumulation of arrears due for Police posted to Munshiganj and Madaripur during the course of the year. This was however more than counterbalanced by an excess (14) under Miscellaneous Receipts.	
Bengal . . .	1,87	1,74	1,94	.....	With the decrease in political crime smaller provision was made for recoveries for punitive police but the outbreak of a riot between Namasudras and Mussalmans in Jessore and Khulna necessitated the posting of punitive police in those districts which accounted for the increase in actuals.
United Provinces of Agra and Oudh. Punjab . . .	91	93	91		
	5,81	5,61	1,79	The decrease was due to the remission of contribution recovered from Municipal Committees toward Police charges, and to higher receipts on account of Punitive Police in 1910-11.	The decrease was mainly due to the remission of contributions recovered from Municipal Committees towards Police charges, counterbalanced to some extent by an increase under Police supplied to Public Departments, etc., due to an unexpected call for the service of the Police, as also by an increase under Fees, Fines and Forfeitures, a fluctuating head.
North-West Frontier Province.	1,12	81	23	The decrease was due to the abolition of the contribution recoverable from Municipalities on account of Police charges and the removal of the Punitive Police in the Peshawar District.	The decrease is due to the abolition of the contributions recoverable from Municipalities on account of Police charges.
Madras . . .	4,65	4,80	4,75	Increase occurred chiefly under fines on stray cattle.	
Bombay . . .	3,88	4,53	3,88	.....
Total in Rupees . . .	23,30	22,66	18,41		
Equivalent in Sterling	£ 155,4	£ 151,1	£ 122,7		Decrease below budget was chiefly under cattle pound receipts. The decrease as compared with the Budget was mainly due to the provision for the recovery of charges on account of the Additional Mounted Police proposed for the Kaira District not having been realized, as the proposal was not finally sanctioned by Government.

52. The decrease as compared with the actuals of 1910-11 (4,89) and with the Budget (4,25) was due chiefly to the remission of contributions recoverable from Municipalities in the Punjab and North-West Frontier Province for Police supplied to them. The imposition of punitive police in the Sagaing, Lower Chindwin, and Shwebo Districts increased the receipts in Burma both as compared with previous actuals (56) and the Budget (64), while the decrease in Bombay (65) as compared with the Budget was due to the proposal for additional mounted Police for Kaira District not having been sanctioned.

XVIII.—Receipts from Ports and Pilotage.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
Burma . . .	5,01	4.54	4.83	The decrease was due to the reduction of one pie in the rate of tonnage.	The increase over the Budget was mainly due to better receipts realized from coast light dues on account of the heavy exportation of rice to the Straits, Java, and Japan and to the receipts from the sale of the Inland vessel "McIvor" and two Customs cutters.
Eastern Bengal and Assam. Bengal . . .	8 15,99	10 15,85	10 16.86	Out of the improvement (87) over actuals, 42 was contributed by Miscellaneous Receipts arising chiefly from a special receipt (27) due to the employment of the "Guide" in Port Blair and 39 by Pilotage Receipts owing to trade activity.	In the Budget no allowance was made for increase under Pilotage Receipts owing to uncertainty in the continuance of trade improvements. Smaller receipts were estimated under Registration Fees on the understanding that the Eastern Bengal and Assam Government would make their own arrangement for examination of Masters and Miscellaneous Receipts were underestimated.
Bombay . . .	90	92	97	The increase was explained as due to an increase in the shipping trade and abnormal rushes following upon strike periods.	Same remarks as in the column for Actuals.
Total in Rupees .	21,98 £	21.41 £	22.76 £		
Equivalent in Sterling	146.5	142.7	151.7		

53. Trade activity and the employment of the ' Guide ' in Port Blair accounted for the increase (78) over previous actuals, while continued trade activity and an underestimate were responsible for the increase (1,35) over Budget.

XIX.—Education.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	£ 36	£ 40	£ 44	.....
Central Provinces . . .	1,17	1,32	1,46	The variation was chiefly the result of enhancement of school and college fees and the introduction of a system of levying fees for games.	The introduction of a system of levying fees for games and the enhancement of school fees accounted for the increase, the full effect of which was not anticipated when the Budget was framed.
Burma . . .	2,00	2,36	2,18	The increase was mainly due to the receipts from certain Municipal Schools taken over by Government.	The failure to take over the Municipal High School, Bassein, for which full provision was made in the budget mainly accounted for the fall in receipts.
Eastern Bengal and Assam . . .	3,22	3,15	3,40	The increase in revenue occurred under Fees, Government Colleges—General and was due to a large influx of students, the raising of the status of the Chittagong College and the levy of increased fee rates in the Rajshahi College.	Same remarks as in the column for Actuals.
Bengal . . .	6,31	6,50	6,82	Out of the increase of 51 over the actuals 1910-11, 23 was contributed by Colleges—General, and 14 by Schools—General owing to increase of pupils and 14 by receipts of a miscellaneous character.	Budget under Schools, General, was under estimated and there were a few special receipts of miscellaneous character (17).
United Provinces of Agra and Oudh . . .	4. 7	4,86	4,85	The actuals for the year under report included receipts from the Provincialised Zila schools for the entire year as against nine months only of the previous year. The above fact coupled with improvement in the receipts under Fees, Schools—General chiefly accounted for the increase.	The improved collection of fees on account of Government Colleges (General) and High and Middle Schools, (English) was more than counterbalanced by lower miscellaneous receipts from the Roorkee College and smaller income from endowments and contributions from certain Municipal Boards.
Punjab . . .	3,73	3,87	3,92	.....	The increase occurred in the receipts from fees in schools due to a rise in attendance partly counterbalanced by a fall in the receipts from fees in the Government College, due to the fact that students appearing at the University examination, were not charged fees for the period intervening between the examination and the re-opening of the College.
North-West Frontier Province. Madras . . .	1 2,25	1 3,21	1 3,22	.....	.....
Bombay . . .	4,22	4,40	4,54	Increase was due to larger attendance at the Presidency and Law Colleges, to a special receipt (56) in 1911-12 from the sale of the Chrome Tanning Factory and stock to the Rewah Durbar and to the credit for a full year instead of three months as in 1910-11 of sale proceeds of articles manufactured at Industrial Schools. The increase was due to increased rates of fees and better attendance.	Eliminating 50 included in the budget on account of fee receipts in Government Model Schools, but not realised, the increase of 52 was mainly due to the increased strength in the Presidency and Law Colleges.
Total in Rupees . . .	27,54	30,08	30,84		The improvement was due to increases of fees and better attendance at various Government institutions.
Equivalent in Sterling . . .	£ 183.6	£ 200.5	£ 205.6		

54. The increase of 3,30 as compared with the actuals of the previous year, included a special receipt of 56 in Madras on account of the balance of the proceeds of the sale of the Government tannery to the Rewah Durbar. Apart from this, the increase was general and was due in a large measure to growth in the number of students and higher fee rates. The increase was most marked in Madras (97 including the special receipt referred to), the United Provinces (58) and Bengal (51). In Madras and the United Provinces, the receipts of the Industrial and Provincialized District Boards Schools, respectively, for the full year were accounted for, instead of for only a portion of the year as in 1910-11.

XX.—Medical.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	R 8	R 8	R 8	.....	.....
Central Provinces .	9	8	16	The increase was due to the gross sale-proceeds of quinine being now shown under this head under the orders of the Local Administration.	The excess was due to the orders referred to in the column for Actuals having been issued by the Local Administration after the Budget was framed.
Burma . . .	77	74	1,02	The increase was chiefly due to larger receipts from paying patients, owing to a larger number obtaining admission into the special wards of the Rangoon New General Hospital on account of better arrangements there, to larger contributions from Municipalities for the maintenance of pauper patients, and to larger sales of quinine caused by the introduction of quinine tablets.	The causes shown in the column for Actuals also accounted for the increase under the Budget.
Eastern Bengal and Assam.	46	60	50	.....	The decrease occurred under Medicines sold by Civil Surgeons, for which the estimate was based on the actuals of 1909-10. As in 1910-11 the substitute of the Hydrochloride salt for the cheaper sulphate reduced the receipts from sale of quinine.
Bengal . . .	3,46	3,29	3,38	The decrease of actuals as compared with those for 1910-11 was nominal, as the latter included a special receipt (17) for apparatus sold to the Port Commissioners.	.....
United Provinces of Agra and Oudh.	46	46	55	Larger sale proceeds of lymph coupled with the receipts from the newly opened Medical College at Lucknow mainly accounted for the increase.	The causes shown in the column for actuals also accounted for the improvement over the Budget.
Punjab . . .	49	46	50	.....	The increase occurred mainly in Medical College and School Fees, due to the admission of larger number of students than that provided for in the Budget.
North-West Frontier Province.	1	1	...	.....	.....
Madras . . .	1,25	1,23	1,27	.....	.....
Bombay . . .	2,36	2,40	2,44	The increase was mainly due to an increase in the number of paying patients at the Civil Hospitals and Lunatic Asylums, partially counterbalanced by smaller fee receipts at the Grant Medical College in consequence of a decrease in the number of students.	The increase was mainly due to an increase in the number of paying patients at the Civil Hospitals and Lunatic Asylums and to an unexpected contribution towards the dispensary at Hungund. The excess would have been larger, but for the rents of hostels at the Grant Medical College having been credited as Public Works Department receipts.
Total in Rupees .	9,43	9,35	9,90		
Equivalent in Sterling	£ 62.9	£ 62.4	£ 66.0		
England . . .	8	9	9		
Total including England.	63.7	63.3	66.9		

55. The increases as compared with previous actuals (47) and the Budget (55) were small and except in Burma called for no remarks. In Burma the increases (25 and 28) were due in part to larger receipts from paying patients in the new General Hospital, Rangoon.

XXI.—Scientific and Other Minor Departments.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	1,79	1,71	2,75	The increase over the actuals of the preceding year was due chiefly to the recent orders of Government directing payment by the Local Governments and Local bodies of the cost of anti-rinderpest serum supplied by the Mukhtesar Laboratory.	The increase was due to the cause described in the column for Actuals.
Central Provinces .	96	1,00	94	.....	.....
Burma .	9	7	8	.....	.....
Eastern Bengal and Assam.	42	49	45	A large demand for manure raised the revenue under Agricultural Receipts.	The Budget did not allow for the gradual decrease in the immigration of coolies for the Tea Industry and proved too high by 8 under Inland Labour Transport Fees. This was partly balanced by an improvement under Agricultural Receipts on account of sales of manure.
Bengal . . .	3,31	3,70	2,40	The decrease was due to the fact that the Medical depôts at Calcutta and Lahore Cantonment as also the Prisons Department, Bengal and Punjab, received only about half the quantity of quinine taken in 1910-11. The sale proceeds on this account amounted to 1,20 in 1911-12, against 1,97 in 1910-11.	Budget proved high as it followed the Revised Estimate originally adopted for 1910-11 and included 2,37 on account of sale of quinine.
United Provinces of Agra and Oudh.	1,45	1,79	1,69	As compared with 1910-11 there were larger receipts from the Magh Mela owing to Ardh Kumbh Fair. Agricultural and miscellaneous receipts were also higher.	Higher Magh Mela collections and improvement under other receipts were more than counterbalanced by lower receipts from the Horticultural Garden, Lucknow, and the Botanical Garden, Saharanpur, as also by decrease under Boiler Inspection fees consequent on the expenditure on the Steam Boiler Inspection Establishment having been taken in reduction of these receipts.
Punjab . . .	1,10	1,20	1,06	.....	The decrease occurred principally under Agricultural Receipts partly in the income from the Bruceabad Farm in the Dera Ghazi Khan District due to the loss of a fertile part of the estate by erosion of the river Indus and partly in the income from the Agricultural College, Lyallpur, due to the income having been over-estimated by the Principal. There were also smaller receipts than estimated on account of the Well Department.
North West Frontier Province.	...	...	1	.....	.....
Madras . . .	6,50	5,37	6,42	The increase due to an abnormal demand for quinine was balanced by a decrease consequent on the transfer of Industrial school receipts to Education.	Increase was mainly due to an abnormally-large demand for quinine from Rangoon and to an increased demand from Madras and Bombay Medical Stores and to some extent to the higher rate for quinine issued in small quantities.
Bombay . . .	1,21	1,20	1,18	Excluding the special receipt of 9 in the previous year from the Gujarat Cattle Preservation Association, the excess was due to sale-proceeds of bulls at the Northcote Cattle Farm, Charodi. The receipts from the sale of agricultural produce also gave better results.	The Budget under Agricultural Receipts was not fully realised owing to an unfavourable season. The excess under Veterinary and Stallion Receipts was due to sale-proceeds of bulls at the Northcote Cattle Farm, Charodi.
Total in Rupees .	16,83	16,53	16,98		
	£	£	£		
Equivalent in Sterling .	112,2	110,2	113,2		
England . . .	1,2	9	1,0		
Total including England.	113,4	111,1	114,2		

XXI.—Scientific, etc—*concl'd.*

56. The increases as compared with previous actuals (15) and the Budget (45) were small but were the result of considerable differences. The recent orders of Government directing that Local Governments and local bodies should pay the cost of anti-rinderpest serum supplied by the Mukhtesar Laboratory was the chief cause of an increase under India (96) as compared with previous actuals. This was met by a decrease in Bengal (91) due chiefly to a much smaller demand for quinine from the Medical Depôts at Calcutta and Lahore Cantonments and the Prison Departments of Bengal and the Punjab. The sales in Bengal in 1911-12 amounted to 1,20 as against 1,97 in 1910-11. In Madras an abnormal demand for quinine from Rangoon and increased demands from Madras and Bombay Medical Stores were counterbalanced by the nominal decrease consequent on the transfer of the receipts from Industrial Schools to Education with effect from January 1911.

57. The same causes were responsible for a decrease in Bengal (1,30) and increases in Madras (1,05), and India (1,04) as compared with the Budget.

XXII.—Receipts in aid of Superannuation, Retired and Compensation Allowances.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	3,11	3,22	3,22	...	...
Central Provinces . . .	1,33	1,42	1,50	The increase was almost entirely due to the permission granted in 1911-12 to Local Bodies to contribute for pension for their employés.	...
Burma . . .	1,10	1,14	1,07	...	...
Eastern Bengal and Assam.	78	81	87	The increase occurred under Subscriptions under the Indian Civil Service Family Pension Regulations and was due principally to large marriage donations.	The cause described in the preceding column for Actuals accounted for the increase.
Bengal . . .	2,51	2,37	2,41	Decrease as compared with 1910-11 was due to larger expenditure on improvements in the Kidderpur Orphanganj Market, the net receipts of which (<i>i.e.</i> , gross receipts minus expenditure) were credited to this head.	Budget provided for large outlay on improvements in the Kidderpur Orphanganj Market but the full amount provided could not be spent within the year: the net receipts were therefore a little high.
United Provinces of Agra and Oudh.	2,68	2,42	2,54	Payment of contributions for zila school teachers for the first four months of 1910-11, consequent on the delay in the provincialization of these schools, mainly accounted for the difference.	The employment of a larger number of Government servants by foreign bodies coupled with increased contributions on behalf of District Board employés chiefly explained the improvement over Budget.
Punjab . . .	1,56	1,57	1,75	...	The increase was due to an underestimate under the head Contributions for Pensions and Gratuities which was based on past actuals.
North-West Frontier Province.	18	16	19	...	...
Madras . . .	2,17	2,03	2,03	...	...
Bombay . . .	4,50	4,57	4,63	The excess was due to a larger number of posts of Local and Municipal school teachers having become pensionable on the superior scale in consequence of an increase in the number of schools managed by Local Bodies, and to a larger number of officers lent to Municipalities and to the Junagad State, now under Government management.	The increase was due to a larger number of officers lent to Municipalities and to the Junagad State, now under Government management.
Total in Rupees . . .	19,92	19,61	20,21		
	£	£	£		
Equivalent in Sterling . . .	132.8	130.7	134.8		
England . . .	62.7	64.0	66.7	...	Increase was due to larger payments of Leave Allowances in England and to exceptional receipts in respect of marriage donations.
Total including England.	195.5	194.7	201.5		

58. The variations were unimportant and were largely due to increased contributions from Local Bodies.

XXIII.—Stationery and Printing.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	4,53	5,04	4,46	An increase (54) under Stationery Receipts due to the recovery of arrears from the Eastern Bengal State Railway was counterbalanced by a decrease (48) under Other Press Receipts due to diminishing indents, discontinuance of advertisements and arrears.	Decrease was due chiefly to diminishing indents for types and printing materials received from the Provincial Government Presses and to the discontinuance of advertisements in the Trade Journal.
Central Provinces .	45	47	38	The decrease was due to a decrease in the demand for forms by local and private bodies.	The decrease was due to the cause enumerated in the column for Actuals.
Burma . . .	59	55	62	...	The increase was mainly due to larger receipts for printing work executed for public departments by the Secretariat and Jail Presses.
Eastern Bengal and Assam.	21	20	49	The increase was chiefly under Other Press Receipts and was due to arrear payments for work done for private and local bodies.	The increase was almost wholly under Other Press Receipts on account of arrear payments for work done for private and local bodies. The Budget was low as it was framed on the figures of years when recoveries fell into arrears.
Bengal . . .	1,53	1,43	1,25	Actuals, 1910-11 included a special receipt (20) from sale of General Rules of 1906 for working open lines of Railways which was reprinted in that year.	Decrease as compared with Budget, was due to stoppage of reprinting of back number of Indian Law Reports.
United Provinces of Agra and Oudh.	2,06	2,22	2,21	The improvement over 1910-11 in the receipts from stationery supplied to the Oudh and Rohilkhand Railway (22) was partly set off by smaller realizations from Courts of Wards, Local Funds and other independent bodies who made payments to the Stationery Office direct.	
Punjab . . .	2,68	2,07	2,48	As compared with 1910-11 the decrease was partly due to the fact that bills outstanding at the close of 1909-10 were paid by the Railway Department in the next year and partly to the fact that there were higher receipts in 1910-11, owing to the revision of Police and Judicial Department forms.	The increase was due to special indents to meet unforeseen requirements in the Railway Department.
North-West Frontier Province.	14	12	18	.....	The increase was chiefly due to the extension of the Peshawar Jail Press which was not anticipated at the time the Budget was framed.
Madras . . .	1,35	1,30	1,21	.....	Decrease was chiefly under sale of Acts and books by the Secretariat Press and under cost of printing work done by Government or Jail Presses.
Bombay . . .	1,11	1,11	1,25	The increase was due to the causes described in the column for Budget.	The receipts from the sale of a large number of copies of the Revised Edition of the publication "Specifications, Rates and Notes on Works" and larger receipts at the Jail Press, Yeravda, on account of forms, etc., supplied on payment to Local Bodies financially independent of Government, chiefly accounted for the increase.
Total in Rupees .	14,65	14,51	14,53		
Equivalent in Sterling	£ 97,7	£ 96,8	£ 96,9		

XXXIII.—Stationery and Printing—*concl'd.*

59. The variations were on the whole unimportant. The arrear recoveries referred to last year resulted in increases in Eastern Bengal and Assam over both previous actuals (28) and the Budget (29). The decrease as compared with the actuals of 1910-11 in Bengal (28) and Punjab (20) were due to special receipts in the previous year.

60. As compared with the Budget there was a decrease in India (58) due to diminishing indents for type and printing materials from Provincial Government Presses and to the discontinuance of advertisements in the Trade Journal and an increase in the Punjab (41) due to special indents from the Railway Department.

XXIV.—Exchange.

STERLING AMOUNTS,

1911-12.

Budget. Accounts.

Budget.	Accounts.	NET EXPENDITURE IN ENGLAND
£	£	
19,105.4	18,865.2	

CREDIT + OR DEBIT —
TO EXCHANGE.

1911-12.

Budget. Accounts

R	R
...	+14.69

SUBSIDISED AND OTHER COMPANIES—

108.3	168.5	Madras and Southern Mahratta (including Mysore)	...	+13
—62.5	—19.5	Bengal-Nagpur	...	—1
—13.4	—47.2	Rohilkund-Kumaon	...	—4
73.1	38.1	Assam-Bengal	...	+3
—139.3	—148.2	Burma	...	—12

TOTAL SUBSIDISED AND OTHER COMPANIES ... —1

REMITTANCE ACCOUNTS—

—496.6	636.9	East Indian Railway Advances	...	+50
344.0	266.9	South Indian Railway	...	+21
93.6	80.8	Bengal and North-Western Railway Advances	...	+6
959.3	756.1	Great Indian Peninsula Railway	...	+59
640.0	441.8	Bombay, Baroda and Central India (including Rajputana-Malwa)	...	+34
4.0	3.9	Rohilkund and Kumaon	...	...
—289.1	—557.0	Miscellaneous	...	—53

TOTAL REMITTANCE ACCOUNTS ... +1,17

TOTAL IN RUPEES ... +15,85

EQUIVALENT IN STERLING ... +105.7

61. The actuals under this head vary with the average rate of Exchange and with the variations in the sterling transactions of the Railways. The Budget was as usual calculated at an average rate of 16*d.* the rupee, but the actual average rate obtained proved to be higher, being 16·0835*d.* This accounted for the net credit of 14.69 under Net Expenditure in England, a debit of 1 under Subsidised and other Companies and a net credit of 1.17 under Remittance Accounts.

XXV.—Miscellaneous.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	5,47	13,13	13,97	The increase as compared with the actuals of the preceding year was due principally to a special receipt of 8.21 representing sale-proceeds of certain Mint lands.	The improvement over the Budget was the result of an increase of 42 under Percentage on Europe Stores, 10 under Premium on Bills due to increased demand for Burma Telegraphic transfers, 8 under sale of Durbar presents, 8 under Audit fees, 6 under Miscellaneous Fees and Fines, and 9 under other items.
Central Provinces . .	2,81	1,41	1,20	The high figures in 1910-11 were partly due to sale of weavers' famine relief cloth (1,02) and partly to Unclaimed Deposits being abnormally high.	The decrease was due to an overestimate of Unclaimed Deposits which was based on the average of the past three years.
Burma . . .	1,59	1,16	1,39	Compared with the actuals for 1910-11, the decrease was mainly due to less receipts under Unclaimed Deposits owing to the lapses of heavy Revenue Deposits in the Hanthawaddy District in 1910-11 partly counterbalanced by larger receipts on account of Premium on Bills owing to heavy issue of Supply Bills in January, February and March 1912 in certain districts to meet trade demands.	The increase over the Budget was mainly due to the realization of a larger amount of premium consequent on the heavy issue of Supply Bills in the closing three months of the year to meet trade demands in certain districts, and to a number of unclaimed bills having lapsed to Government.
Eastern Bengal and Assam.	3,14	2,76	3,89	The abnormally high receipt under this head was under Unclaimed Deposits, 3.11 against 2.51 in 1910-11. There were also larger receipts under Other Items (11) and under Government Audit Fees (4). In 1910-11 the receipts under the latter head were low as the Local Audit Staff was engaged for a long period on a very protracted audit of Court of Wards Estates in the Bakarganj District where embezzlements were suspected. Under the former head the increase was due to a recovery of 6 on account of payments made in previous years for outlay on improvements in Government Estates and colonization of Sundarbans in the Bakarganj District and an adjustment of 4 recovered from certain private estates in Rangpur on account of surveys.	An increase of 1.11 occurred under Unclaimed Deposits.
Bengal . . .	7,17	7,38	7,24	Actuals, 1910-11, included a special receipt of 1.35 on account of sale of buildings. Excluding this, the increase in 1911-12 was nearly 1.50 which was due to a few special refunds of lapsed deposits of large amount in 1910-11.	Budget was nearly maintained; transfer of provision for some of Garden Reach Thana having been made up by increased receipts under Unclaimed Deposits.

XXV.—Miscellaneous—*contd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
United Provinces of Agra and Oudh.	2,50	2,99	4,38	Improvement over the actuals of 1910-11 was mainly attributable to higher net receipts on account of Unclaimed Deposits consequent on larger lapses and smaller refunds of lapsed deposits in the year under report and to certain extraordinary receipts.	The credit of certain special items aggregating 1,13 accounted in the main for the increase over Budget. The items were 75 for Lapsed Deposits in the districts of Moradabad, Gorakhpur and Aligarh, 14 being the adjusted value of land relinquished by the Army Department and taken up by the Bengal and North-Western Railway, 13 paid by the Secretary to the United Provinces Exhibition Committee in partial liquidation of the loan which was written off in 1910-11, and 6 and 5, respectively, on account of the sale-proceeds of elephants presented by the Nepal Durbar and <i>peshkash</i> received from His Highness the Maharaja of Benares on his installation. Improved nazul receipts from sale of lands and houses and from rents (13) and recovery of arrear audit fees (6) also contributed to the increase.
Punjab . . .	11,82	7,63	14,15	After eliminating the special item of 3,24 adjusted on account of the cost of Fort Gobindgarh, Amritsar, the decrease below 1910-11, was chiefly due to smaller receipts on account of sale proceeds of town sites counterbalanced to some extent by higher receipts under Unclaimed Deposits.	The increase was due to the special item of 3,24 adjusted on account of Fort Gobindgarh (Amritsar), the receipts on account of the sale-proceeds of town sites provision for which was made under Land Revenue in the original Budget, very large receipts under Unclaimed Deposits, 203, including lapsed Tahsil-dari letters of credit, 130, and the receipts realized from sale-proceeds of Nazul property in the Ludhiana and Ferozepur Districts.
North-West Frontier Province.	1,30	1,25	1,44	Increase occurred chiefly under Toll fees on the Khyber Road due to larger and more valuable traffic during 1911-12. This coupled with arrear recovery for 1910-11 of 20 per cent. contribution of Dera Ismail Khan District, counterbalanced by a decrease under Unclaimed Deposits, a fluctuating head, accounted for the increase over the actuals for 1910-11.	Increase occurred chiefly under Toll fees on the Khyber Road due to larger and more valuable traffic during 1911-12.
Madras . . .	3,72	3,38	4,13	Increase was due mainly to a special credit of 17, the sale-proceeds of a plot of land sold to the Madras Corporation by the Military Department, and larger recoveries of law charges.	Increase occurred chiefly under Unclaimed Deposits; contributions due to arrear recoveries from the Court of Wards section of the Board's Office; Extraordinary Items due to a special credit of 17 being the sale-proceeds of a plot of land sold to the Madras Corporation by the Military Department and under Miscellaneous due to adjustments of large amounts on account of the difference between the Treasury and Ledger balances of agricultural loans.

XXV.—Miscellaneous—*concl'd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
Bombay . . .	3,23	2,23	4,06	The increase over the actuals of 1910-11 was mainly under Premium on Bills due to more numerous Currency Transfers, under Extraordinary Items due to a special receipt on account of sale of land to the G. I. P. Railway, and under Unclaimed Deposits due to smaller adjustments on account of lapsed deposits.	There was an increase over the Budget owing chiefly to (i) an improvement under Premium on Bills due to larger Currency Transfers in consequence of the concession granted to Exchange Banks reducing the rate of premium from one to half anna for transfers granted against gold deposited in the Bombay Mint, (ii) the receipt of interest from the City Improvement Trust under section 68 (i) of the Act, (iii) a special receipt on account of sale of land at Bori Bunder to the G. I. P. Railway, and (iv) receipts on account of Pearl Fisheries at Aden.
Total in Rupees . . .	42 75 £	43,32 £	55,85 £		
Equivalent in Sterling England . . .	285,0 29,7	288,8 20,0	372,3 36,7	.....	The account included a net receipt, for which no provision was made in the Budget Estimate of 20,8 for Fines incurred by contractors in supplying stores. On the other hand, the receipt in respect of Diplomatic and Consular Services in Persia was 3,9 less than the Estimate.
Total including England . . .	314,7	308,8	409,0		

62. The receipts were better than those of the year 1910-11 by 13,10 and than the Budget by 12,53. As compared with the previous actuals, the increase was largely due to the special item of receipt (8,21) from the Calcutta Port Commissioners as the sale price of the Government Mint Lands referred to in the last Report and to larger amounts transferred to Unclaimed Deposits. The increase under Unclaimed Deposits (4,68) occurred chiefly in the Punjab (1,68), the United Provinces (1,66), Bengal (1,63) and Eastern Bengal and Assam (60). Other special features as regards the actuals were the decrease in the Central Provinces (1,02) under sale of weavers' famine relief cloths, there being no further receipts on this account and the nominal increase in the Punjab (99) due to the transfer to this head from Land Revenue of the sale-proceeds of town sites.

63. As compared with the Budget the increase was due to similar causes. The receipts from the sale of Mint Lands was provided for but no provision was made in the Punjab for the value of Fort Gobindgarh, Amritsar, (3,24). In Bombay there was an increase (77) under Premium on Bills as a result of the concession granted to Exchange Banks in January 1911, under which transfers were granted against gold deposited in the Bombay Mint at a premium of half an anna. In addition to the nominal increase in the Punjab (99) already referred to, there was a further nominal increase in Bombay (57) where the interest payable by the City of Bombay Improvement Trust was credited to this head, instead of under Interest where provision existed.

RAILWAYS,

64. Pages 73 to 84 and 182 to 186 show in detail the figures under
 Receipts State Railways, net.
 Guaranteed Companies.
 Subsidised Companies.
 Expenditure. Interest, Annuities, etc.

64. The general result is brought out on page 187.

STATE RAILWAYS.

The main figures are :—

	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	
Gross Receipts	Rs. 45,94,46	Rs. 47,15,03	Rs. 50,86,86	
<i>Deduct—</i>				
Working Expenses	24,48,55	25,72,00	25,89,46	
Surplus Profits	69,60	56,62	72,30	
<i>Net</i> ...	20,76,31	20,86,41	23,75,10	

XXVI.—State Railways—Gross Traffic Receipts.

Railways.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Railway Account Officer's Explanation.
IMPERIAL PRINCIPAL LINES.				
Bengal Nagpur ...	3,09,99	3,27,00	3,43,75	The actual improvement amounted to 33,76 or 16,75 over the Budget. The improvement under coaching traffic of 10,52 was due to development of traffic on the Satpura Railway, unrestricted booking of 3rd class passengers by mail trains at enhanced fares, the Coronation Durbar at Delhi, His Imperial Majesty's visit to Calcutta and the provision of intermediate class accommodation on mail trains.
				Goods receipts increased by 28,12 chiefly owing to long lead traffic in grain and seeds and increased despatches of coal <i>via</i> Katni-Murwara. The improvement in coal traffic was due to a great demand for the shipment of coal, while the famine in Gujarat drew large consignments of grain.
				These increases took into account the earnings of new extensions, on which an improvement of 1,68 occurred through the development of traffic on the Gondia-Chanda Extension which had not yet been opened throughout for traffic.
				Against these increases there was a falling off of 78 under Sundries consequent on the introduction of new rules for the interchange of goods stock from 1st January 1911, while an increase of 2,53 in the amount of fares and freight outstanding under Suspense caused a further reduction in the receipts.
Bombay, Baroda and Central India.	5,46,35	5,57,00	6,00,80	A normal growth of 10,65 was expected. The actual increase was 54,45 or 43,80 over the Budget. Both coaching and goods traffic contributed to the increase, the former shewing an improvement of 24,39 and the latter of 42,52. The increase in coaching receipts was attributed to the celebration of a greater number of Hindu marriages, larger attendance at fairs, the visit of Their Imperial Majesties to India and the Coronation Durbar held at Dehli in December 1911. A general development of the ordinary passenger traffic along the whole line also helped to account for the increase in these receipts. The increase in goods traffic resulted chiefly from heavier bookings of grains and fodder owing to the failure of the rains in Gujarat, Kathiawar and parts of Rajputana. There was also a large increase in miscellaneous traffic over the whole system. The sundry receipts showed an increase of 2,76 due partly to larger recoveries for hire and demurrage of vehicles, chiefly from the Jodhpur-Bikaner Railway under the new Conference rule and partly to the profits of workshops from work done for foreign lines. The recoveries on account of supervision charges from feeder lines under construction also exceeded the realizations in 1910-11. Against these increases large outstandings for fares and freight on account of heavy traffic in fodder and grain from foreign lines at the end of the year reduced the actual receipts of the year by 15,39.
Burma Railways including Extensions.	1,99,90	2,06,30	2,10,78	The actual improvement amounted to 10,88 or 4,48 over Budget. Under coaching traffic there was an improvement of 9,92 in long distance passenger traffic consequent on migrations of the population due to the failure of crops in parts of Upper Burma and the cessation of competition between rival steamship lines through the purchase by the old established Irrawaddy Flotilla Company of the Burma Rivers Transport Company towards the close of the year. High

XXVI.—State Railways—Gross Traffic Receipts—*contd.*

Railways.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Railway Account Officer's Explanation.
	Rs.	Rs.	Rs.	
IMPERIAL PRINCIPAL LINES.				
Eastern Bengal	2,87,32	3,00,00	3,19,59	prices for paddy, generally good crops and the absence of river competition accounted for the increase of 2,56 under goods. The improvement under this head would have been greater but for the removal of the Burma Mines Smelters from Mandalay to Manpwe. Against these increases, there was a falling off of 1,18 in the receipts under Sundries while the receipts were less than the earnings owing mainly to a larger amount of cash in transit at the close of the year.
East Indian—				The actual improvement amounted to 32,27 resulting in an increase of 19,59 over the Budget. Coaching traffic showed an improvement of 15,35 due to an increase in third class passenger traffic of about 5,00 on account of the Churamoni Joge: Solar and Lunar Eclipses and certain bathing festivals, while the Imperial visit to Calcutta accounted for about 3,30 of the increase, the balance being due to general development. Under goods traffic there was an improvement of 20,98 of which jute contributed 17,00 and food grains 2,30. The actual receipts of the year were less than the earnings owing to the large amount outstanding for fares and freight (showing an increase 3,18 over the outstandings of the previous year) and to the increased amount (1,10) of cash in transit at the close of the year, the last day of which fell on a Sunday.
England .	3	3	3	The increases over the Budget of 49,97 occurred chiefly under coaching and goods traffic. The former contributed 15,49 and was due to the Solar Eclipse in October 1911, the Imperial Durbar at Delhi and the Royal visit to Calcutta, while the improvement under the latter amounted to 40,49 due to heavier traffic in grain and seeds on account of heavy exports, and to coal carried longer leads up-country and to Western India, owing to sea freights being unusually high.
India .	8,79,78	8,75,00	9,24,97	Against these increases, there was a reduction in the actual receipts due to an increase (11,85) in the outstandings under Suspense for fares and freight, caused chiefly by the large traffic carried near the close of the year.
Great Indian Peninsula Railway including Banan-Kotah, Agra-Delhi Chord and Bhopal State Railways.	6,96,59	6,96,80	7,74,33	The actuals showed an improvement of 77,79 of which coaching traffic contributed 22,93 due to increased passenger, luggage, parcels and other traffic chiefly attributable to the Delhi Durbar, and goods traffic 65,86 which was due to larger traffic in foodgrains, cotton, oil-seeds, wheat, coal for the public, military stores and general merchandise.
Madras and Southern Mahratta Railway.	3,09,40	3,25,00	3,40,03	Against these increases, there were heavy outstandings under Suspense on account of fares and freight which reduced the receipts of the year by 11,06. These heavy outstandings were caused by the large traffic carried at the close of the year.
				The actuals showed an improvement of 30,63 or 15,03 over the Budget. The improvement under goods traffic amounted to 22,63 which was due to larger movements of food grains, and oil seeds, and of coal from the Singareni Collieries to the Kolar Gold Fields, and to larger bookings of manganese ore and cotton seeds to Mormugao and of timber from the Shimoga Branch, while the expansion of coaching traffic resulted in an increase of 6,48. A larger realization of outstandings of fares and freight under Suspense further increased the receipts by 2,43.

XXVI—State Railways—Gross Traffic Receipts—*contd.*

Railways	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Railway Account Officer's Explanation.
	Rs.	Rs.	Rs.	
North Western Railway	7,36,48	7,85,00	8,23,60	<p>Against the above increases there was a decrease under Sundries of 95 due to the inclusion in the previous year of receipts for back periods of (1) shunting charges at Jalarpet with South Indian Railway, (2) charges for the supply of Rolling Stock to the metre gauge branch lines of the Mysore State Railway and to the receipts of 1911-12 having been reduced by a refund to the South Indian Railway of a share of interest on Capital works at Jalarpet Joint Station prior to 1st January 1908.</p> <p>The actual improvement amounted to 87,12 resulting in an increase of 38,60 over the Budget. Coaching traffic showed an improvement of 25,37 of which 11,70 were due to increased bookings on account of the Delhi Durbar, 4,50 to the opening of new lines, 2,70 to pilgrimages, etc., and 6,47 to the general development of traffic. Under goods traffic there was an improvement of 65,20. This very satisfactory result was due to larger bookings of wheat grain, pulse, Jawar and Bajra to Karachi for export to Europe. A reduction of 55 in the net debit to Suspense as compared with that of the previous year added further to the improvement in receipts.</p>
Oudh and Rohilkhand Railway.	1,90,73	1,92,00	2,13,76	<p>Against the above increases, there was a decrease of 4,07 under Sundries due mainly to smaller receipts by 81 for the hire of vehicles and an adjustment of 2,52 on account of payments to the East Indian Railway for the use of the Delhi Ghaziabad joint line in the previous year.</p> <p>The actual improvement amounted to 23,03 or an increase of 21,76 over the Budget. This very satisfactory result was mainly due to the combined effect of an increase of 73 miles in the mean mileage worked which added about 9,00 to the income, and to the heavier export of grain which marked the closing months of the year and contributed about 4,00. The Allahabad-Rae Bareli-Cawnpore and the Gajraula Chandpur extensions were opened for traffic during 1911-12, but at the time of the preparation of the Budget it was anticipated that these lines would be opened too late in the year to materially affect the situation and an insufficient allowance was made for earnings from the increased open mileage. Passenger traffic benefited by the Coronation Durbar which appears to have added about 3,00 to the Revenue, and by the occurrence during the year of the Ardhkumbha Mela and the exceptional double occurrence of the Ramnaumi Fair within the year. These two together added roughly about 3,00 to the receipts. Beyond these factors the most interesting item is a heavy increase of about 2,50 in receipts from the hire of vehicles, partly no doubt the natural accompaniment of a generally busy season, and partly due to the revised rules for interchange of stock. Under goods traffic there was an increase of 2,00 in coal of which about half was for the purposes of the Home line. These increases, however, were not fully realised as there was an increase of 1,56 in the outstandings under Suspense for fares and freight.</p>
South India Railway .	2,29,00	2,37,00	2,53,82	<p>The actual improvement amounted to 24,82 resulting in an increase of 16,82 over the Budget. Coaching traffic showed an improvement of 8,98 due to the introduction of convenient additional train services, while goods traffic increased by 13,60 owing to heavier despatches of cotton and imports of food grains. The receipts under Sundries also showed an increase of 1,12, chiefly on account of rebate from the Madras and Southern Mahratta Railway and the hire of locomotives and vehicles from Foreign Railways. The actual receipts were less than the earnings by 66 owing to outstandings for fares and freight.</p>

XXVI.—State Railways—Gross Traffic Receipts—*concl'd.*

Railways.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Railway Account Office's Explanation.
	Rs.	Rs.	Rs.	
Tirhoot . . .	82,94	86,00	90,52	The actual improvement amounted to 7,58 resulting in an increase of 4,52 over the Budget. Coaching traffic shewed an improvement of 7,14 due chiefly to the development of local traffic and to a Solar Eclipse <i>Mela</i> at Benares. Foreign traffic also contributed to the increase, bookings <i>via</i> Kathiar shewing a marked improvement. Under goods the receipts increased by 15,08 due to abnormal crops, the commodities chiefly contributing to the increase being, piece-goods, food grains of all kinds, sugar and tobacco, as well as coal. This heavy traffic also accounted for the increase of 1,78, under Steam Boat earnings. There were also small increases of 7 under Electric Telegraph and 29 under Sundries. Hire and demurrage of vehicles absent on Foreign Railways was the main cause of the increase under the latter. The above increases represented the aggregate improvement on Bengal and North-Western Railway System including the Company's Section. The Tirhoot Railway share of the improvement amounted to 7,68.
TOTAL PRINCIPAL LINES :—				
England . . .	3	3	3	
India . . .	44,68,48	45,87,10	48,96,00	These are comparatively small lines. The variations occurred generally both under Coaching and Goods Traffic.
OTHER RAILWAYS .	1,25,00	1,26,90	1,39,67	The principal variations were Assam-Bengal +5,30 over actuals and +4,95 over Budget, Jodhpur-Hyderabad (British section) + 3,51 and + 3,63 Lucknow-Bareilly + 1,59 and + 1,65 and Mysore + 2,60 and +1,37.
TOTAL IMPERIAL	45,93,51	47,14,03	50,35,70	
<i>Provincial.</i>				
Jorhat . . .	95	1,00	1,16	The increase occurred chiefly under goods due to increased tea traffic and to the carriage of large quantities of coal for the public and to larger imports of Mohua for the Jorhat Distillery.
TOTAL GROSS RECEIPTS.	45,94,46	47,15,03	50,36,86	
In England . . .	3	3	3	
In India . . .	45,94,43	47,15,00	50,36,83	

38.—State Railways—Working Expenses.

Railways.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Railway Account Officer's Explanation.
	Rs.	Rs.	Rs.	
IMPERIAL.				
PRINCIPAL LINES.				
Bengal Nagpur Railway.	1,65,12	1,72,20	1,69,11	<p>The decrease of 3,09 as compared with the Budget occurred in the provision for special and optional expenditure and was due to large credits for permanent-way materials returned to stores from relaying section No. 3 Chakardharpur District, and to works not having been carried out to the full extent anticipated owing chiefly to materials not having been received from England during the year.</p> <p>The variations under ordinary maintenance and working expenses were as under :—</p> <p>Under maintenance of way and works there was a lapse of 1,82 due to leave vacancies, to additional staff provided for not having been employed, to a smaller carriage of materials, and to repairs not having been carried out to the extent anticipated.</p>
Bombay, Baroda and Central India Railway.	2,72,27	2,97,49	2,99,46	<p>There were increases under Locomotive expenses (1,32) and traffic expenses (90) due to increase in running expenses and to fuel and station and train staff consequent on increased traffic and train miles run.</p> <p>Carriage and Wagon expenses also shewed an increase of 2,34 due to extensive repairs to goods vehicles and there was an increase of 1,69 under miscellaneous expenditure due chiefly to arrear charges of the Gomoh Joint Station and to increased contributions to the Provident Fund owing to increased net earnings.</p> <p>A portion (2,91) of these increases occurred on new extensions the net earnings of which were taken in reduction of the interest charge to construction account. A decrease of 90 occurred under general charges owing to Home charges and Electric Telegraph having been over-estimated and there was a further decrease of 45 under Steam Boat Service.</p> <p>The actual increase amounted to 27,19 or 1,97 over the Budget. The excess occurred wholly under ordinary maintenance and working expenses as distinct from special or optional expenditure, and was due generally to the increased development of traffic as reflected in the receipts.</p> <p>A lapse of 13,74 occurred on special or optional expenditure due to the late receipt of English materials for certain Engineering works (10,94), and for renewals of locomotives and coaching and goods vehicles (5,69). A portion (2,83) of these lapses was utilised on other special engineering works, which were found necessary for purposes of Durbar traffic.</p> <p>Under ordinary maintenance and working expenses the excess of 16,94 was accounted for by the following :—</p> <p>Increases of 10,48, 1,03 and 5,57 occurred in Locomotive, Carriage and Wagon and Traffic expenses due partly to the enhanced cost of working trains owing to the increased train miles run, and partly to the engagement of additional staff to cope with the Delhi Durbar traffic. A further increase of 7,44 occurred under miscellaneous expenditure due partly to the grant of the Coronation bonus, and partly to payments for decorations and illuminations in connection with the Royal visit. These increases were counterbalanced to a certain extent by a lapse of 6,79 under maintenance of Way and Works due mainly to the late receipt of English materials.</p> <p>An increase in outstandings reduced the actual expenditure of the year by 1,23.</p>

38.—State Railways—Working Expenses—*contd.*

Railways.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Railway Account Officer's Explanation.
	Rs.	Rs.	Rs.	
IMPERIAL—<i>contd.</i>				
PRINCIPAL LINES.— Contd. Burma Railways, including extensions .	1,27,36	1,27,41	1,30,89	The budget based on the actuals of the previous year was found insufficient and the grant had to be raised during the course of the year resulting in an excess of 3,48 over the Budget. Special or optional expenditure accounted for the greater portion of this excess.
Eastern Bengal Rail-way .	1,68,15	1,82,00	1,85,34	<p>Under maintenance of Way and Works, there was an increase of 2,68 due to breaches, in the Mandalay and Sagaing Districts and to larger writes-back from Capital than were anticipated in connection with the replacement of and alteration to old bridges, Rangoon remodelling and other special works.</p> <p>Locomotive expenses were 26 in excess and were due to the renewal of 3 E. Class engines provided for in 1910-11, but carried out during 1911-12, owing to the late arrival of locomotives from England, and expenses in connection with the Steam Boat Service resulted in an excess of 28 due to a larger number of wagons crossed and more fuel stores, etc., carried.</p> <p>An increase under Suspense caused an excess of 42 over the Budget.</p> <p>Against these excesses a saving of 67 occurred under Traffic expenses as the Budget under almost all heads was too high, particularly under printing and stores.</p> <p>The Budget provided for an increase over the actuals of the previous year of 13,85. Against this the actual increase amounted to 17,19, showing an excess over the Budget of 3,34. The excess occurred wholly under ordinary maintenance and working expenses as distinct from special or optional expenditure and was due generally to the large increase in earnings.</p> <p>Under maintenance of Way and Works there was an excess of 2,94 made up of increases of 2,30 on relaying the Katihar and Purneah Sections, and the Puttipukur Branch which were not provided for in the Budget and of 1,99 on account of adjustment of flood damages of the Gauhati Extension counterbalanced by a decrease under repairs to Stations and Buildings, due to the provision in the Budget for remodelling the Naihati and Chitpore yards and the new Carriage and Wagon Shops at Kanchrapara not having been utilised.</p> <p>Under Locomotive expenses there was a saving of 4,71 due (2,81) to the late arrival of English materials for 8 engines on replacement account, (1,00) to no expenditure having been incurred on the electrification of the Kanchrapara and Saidpur Shops for which provision was made in the Budget, and the balance to reduction in the costs of carriage of revenue stores due to the introduction of through booking of coal on the metre gauge. There was also a saving 53 in Carriage and Wagon expenses due to the late arrival of English materials for renewals.</p> <p>Under working expenses proper there were increases of 2,85 under Traffic 92 under Steam Boat and 3,12 under special and miscellaneous expenditure due mainly to the larger volume of traffic worked than was provided for in the Budget resulting in extra staff having to be entertained and larger payments having to be made in respect of compensation claims and to other railways for hire and demurrage of stock. Against these increases a reduction of 1,15 in Suspense balances was effected in the course of the year.</p>

38.—State Railways—Working Expenses—*contd.*

Railways.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Railway Account Officer's Explanation.
	Rs.	Rs.	Rs.	
IMPERIAL—<i>contd.</i>				
PRINCIPAL LINES—<i>contd.</i>				
East Indian Railway .	3,46,90	3,78,00	3,78,56	<p>The Budget provision was exceeded by the comparatively small sum of 56, the principal variations being as under :—</p> <p>Against a provision of 53,08 under special or optional expenditure, the outlay amounted to 44,12 only. The lapse being due to the non-receipt of materials from England in respect wagons (5,98), to 89,60 miles of Permanent-way only having been relaid against 100 miles provided for and to work in connection with re-girdering down truck Kiul Bridge, not having been taken in hand owing to heavy Imperial Durbar traffic (2,30) and to the actual cost of engines renewed having been less than provided for (69).</p> <p>Increased expenditure was however necessitated under ordinary maintenance and working expenses due 3,89 to payment of the Imperial Durbar bonus and allowances and 1,90 to increased expenditure on general repairs to stations and buildings and the cutting of jungle in the Chord line and Delhi Districts for the safety of special trains in connection with the Royal visit.</p> <p>The ordinary expenditure of the Locomotive Department increased by 7,12 and that of the Traffic Department by 2,35 due to increased expenses on repairs and the engagement of additional staff owing to increased mileage and the heavy traffic work in connection with the Imperial Durbar.</p> <p>Against these increases, the ordinary Carriage and Wagon expenses decreased by 2,94 owing to the postponement of repairs consequent upon the carriages being in use for the Imperial Durbar and to reduction in the cost of mineral oil. Decreases of 72 and 81 also occurred under compensation claim and payments to Foreign Railways for hire of vehicles, etc.</p>
Great Indian Peninsula Railway Under-taken, including Baran Kotah, Agra Delhi Chord and Bhopal State Railways	4,05,33	4,08,00	4,17,95	<p>The Budget was based on the Revised Estimate of the previous year, but the actual expenditure of the year showed an increase of 9,95 over the Budget, to cover which the grant for expenditure was increased and stood at 4,22,03 at the close of the year. The increase was generally due to the abnormal development of traffic as reflected in the receipts.</p> <p>A lapse of 5,13 occurred in the provision for special or optional expenditure due to delay and postponement of certain engineering works owing to labour difficulties and to delay in the acquisition of land (127) to the lower average cost of engines and to a smaller number of engines being fitted with vacuum brakes than was provided for and (109) to smaller expenditure on renewals of coaching stock due to delay in the supply of materials and to shops being hard pressed with repairs, etc., for the Durbar traffic (277).</p> <p>On the other hand increased expenditure on ordinary maintenance and working expenses was necessitated by increased train mileage, repairs and renewals, etc., caused by His Imperial Majesty's visit to India and the Imperial Durbar at Delhi in addition to the normal increase due to the general development of traffic noticed above, which resulted in an excess of 8,22 on maintenance of Way and Works and excesses of 9,04 and 3,92 respectively, on Locomotive, Carriage and Wagon expenses. The variations under other heads of</p>

38.—State Railways—Working Expenses—*contd.*

Railways.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Railway Account Officer's Explanation.
	Rs.	Rs.	Rs.	
IMPERIAL.				
PRINCIPAL LINES— <i>contd.</i>				
Madras and Southern Mahratta Railway.	1,86,70	1,92,40	1,90,03	<p>expenditure were not so marked except that there was a decrease of 6,59 under hire and demurrage which was due to the Budget provision being over-estimated, but this decrease was covered to a certain extent by an increase under miscellaneous expenditure of 5,03, owing to the payment of the Durbar bonus and gratuities and to illuminating and decorating stations on the occasion of the Royal visit to India.</p> <p>Against the above increases, there was a reduction of 4,52 under Suspense balances.</p> <p>To meet the normal development of traffic, the Budget provided for an increase of 5,70 over the actuals of the previous year. The actual expenditure of the year resulted in a lapse of 2,37 which occurred wholly under special or optional expenditure as distinct from ordinary maintenance and working expenses.</p> <p>The lapse was the <i>net</i> result of the following variations:—</p> <p>Under maintenance of Way and Works there was a decrease of 3,68 due to the stoppage of re-sleepering on the Gadag District and the smaller use of wooden sleepers, to savings under Ballast, Points and Crossings, etc., to smaller expenditure on remodelling of the Bezwada Yard, and on alterations and additions at Korukuppettai and to store-credits. This decrease was counterbalanced to a certain extent by an increase of 1,06 due to heavier repairs to signals and staff quarters and to an adjustment of the original cost of the dismantled Engine Shed at Sitanagaram on the North-East Line.</p> <p>The increase of 43 under Locomotive Expenses was due to enhanced expenditure on running expenses and fuel brought about by increased mileage.</p> <p>The decrease of 2,30 in carriage and wagon expenses occurred under repairs and renewals of vehicles on account of debits in the previous period against Revenue re-adjusted.</p> <p>Traffic expenses resulted in an increase of 1,43 due to a write-back of the South Indian Railway share of the Jalarpet Joint station expenses previously charged to that line.</p> <p>Under general charges an increase of 1,25 occurred owing to the introduction of monthly instead of half-yearly adjustments of charges such as Telegraphs, Supervision, Police, etc.</p> <p>The Durbar bonus and monthly instead of half-yearly adjustments under Provident Fund added a further increase of 2,03 and rebate payments to the South Indian Railway increased by 74.</p> <p>An increase in outstandings reduced the actual expenditure of the year by 4,74.</p>
North-Western Rail- way.	4,42,72	4,60,77	4,68,85	<p>The Budget provided for an increase of 18,05 over the actuals of the previous year. Against this the actual increase amounted to 26,13 shewing an increase of 8,08 over the Budget provision. This increase occurred wholly under ordinary maintenance and working expenses as distinct from special or optional expenditure, and was due generally to the heavier traffic worked as reflected in the receipts.</p> <p>Under special or optional expenditure there was a decrease of 15,90 which occurred 14,08 under engineering expenses, 1,13 under locomotive expenses and 69 under carriage and wagon expenses due either to funds not having been fully utilised or to works not having been started owing to the late receipt of English material or to heavy repair work in course of execution in the shops.</p>

38.—State Railways—Working Expenses—*contd.*

Railways.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Railway Account Officer's Explanation.
IMPERIAL.	Rs.	Rs.	Rs.	
PRINCIPAL LINES— <i>contd.</i>				The increase of 23.98 on ordinary maintenance and working expenses was the result of the following variations :—
				An increase of 4.83 occurred on the maintenance of Way and Works due to more tools and plant required and to more materials carried for Revenue purposes. Locomotive, Carriage and Wagon expenses increased by 5.50 and Traffic expenses by 9.66 owing to increased repairs and renewals, to larger consumption of fuel, oil, etc., to the entertainment of extra staff owing to increased train mileage consequent on the opening of new lines and the Delhi Durbar Railway, and to the heavy Durbar traffic worked. Under general charges there was an increase of 2.19 due to a larger supply of furniture, stationery and forms to Departments than was anticipated, and to increased Electric Telegraph charges due to the opening of additional branch lines and the Delhi Durbar Railway. A payment of 4.19 as rebate to the Sutlej Valley Railway added further to the increased expenditure.
Oudh and Rohilkhand Railway.	94,11	1,00,00	98,22	The Budget provided for 1,00,00 or an increase of 5.89 over the actuals of the previous year. Against this the actual expenditure of the year amounted to 98.22 shewing a lapse of 1.78 due to a reduction of 2.12 in the outstandings under Suspense, which was not provided for in the Budget. The following are the principal items calling for remarks :— A lapse of 2.64 occurred on the provision made in the Budget for special or optional expenditure due—(38) to credits not provided for in the Budget for permanent-way materials and 60 feet girders released from works, (30) to the non-receipt of English materials for one engine, and (1.96) to increased traffic consequent on the Delhi Durbar, necessitating the provision of extra funds for ordinary maintenance and working expenses, which was affected by re-appropriation from the allotment for special and optional expenditure. The principal excesses in ordinary maintenance and working expenses were those of 1.63 and 1.20 in the Locomotive and Carriage and Wagon Departments respectively due to increased train mileage and outlay on maintenance in connection with Rolling stock employed for the Delhi Durbar traffic.
South Indian Railway	1,21,02	1,30,50	1,28,95	The Budget provided for an increase over the actuals of the previous year of 9.48. Against this the actual increase amounted to 7.93 shewing a lapse of 1.55 on the Budget provision which occurred chiefly under special or optional expenditure as distinct from ordinary maintenance and working expenses. Under Maintenance of Way and Works there was a lapse of 4.14 due to officers being on leave or engaged on other duty, and to a smaller expenditure than was anticipated on rail renewals and betterments on the metre gauge section and on renewing weak girders on the Vikravandi, Karunguzhi and Gingee Bridges and on the Thondiar Bridge owing to the late receipt of materials. A reduction of 75 was also effected in the outstandings under Suspense. Against the above savings, there were increases of 83 and 1.01 under Locomotive, Carriage and Wagon expenses due to the provision made under Running Expenses Fuel, Maintenance and Repairs being inadequate for the heavier traffic worked and increased mileage run.

38.—State Railways—Working Expenses—*concl'd.*

Railways.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Railway Account Officer's Explanation.
	Rs.	Rs.	Rs.	
IMPERIAL— <i>contd.</i>				
PRINCIPAL LINES.				
Tirhoot	34,78	36,20	32,87	Under general charges there was an increase of 68 due to the adjustment of arrear percentage charges on account of the maintenance of buildings and permanent-way at the Perambur Workshops and to additional Police employed owing to the introduction of the re-organization scheme. Special and miscellaneous expenditure increased by 53—the net result of a payment of 1,57 on account of grain compensation allowance and of a write-back of 1,00 on account of interest charges on joint works at Jalarpet.
TOTAL PRINCIPAL LINES.	23,64,46	24,84,97	25,00,23	The Budget provided for an increase of 1,42 over the actuals of the previous year. Against this the actuals showed a saving of 1,91 resulting in a lapse of 3,33 on the Budget provision, due mainly to a small increase in Suspense balances having been provided for, whereas the actual transactions resulted in a reduction of 3,77. The following were the principal variations under the several heads of expenditure. An increase of 3,46 under maintenance of Way and Works was due to increased expenditure on repairs to flood damages of the Elgin Bridge (1,00), provision for a new alignment below Bunwarchak and Dighwara not provided for in the Budget (1,50) and heavier sleeper renewals on the Tirhoot Section partly counterbalanced by savings under Repairs of Bridges (1,27). An increase of 2,38 under Locomotive expenses for coal and carriage of revenue stores following on the heavier traffic worked.
OTHER RAILWAYS . .	83,28	86,19	88,39	Under Carriage and Wagon expenses there were increases of 28 in replacing oil lamps by electric light and 40 on repairs to goods vehicles necessitated by accidents early in the year. Special and Miscellaneous expenditure increased by 71 due chiefly to the Coronation Durbar Bonus.
Total Imperial . .	24,47,74	25,71,15	25,88,62	The above excesses related to the system as a whole, the share debitible to the Tirhoot Railway being only 44.
Provincial— Jorhat	81	85	84	These are comparatively small lines. Important variations were + 1,18 compared with actuals and —38 with Budget on Assam Bengal, + 55 and + 1,13 on Jodhpur and Hyderabad, and + 1,51 and + 1,45 on Lucknow and Bareilly.
TOTAL WORKING EXPENSES.	24,48,55	25,72,00	25,89,46	The differences were small.

38.—State Railways—Share of Surplus Profits, etc.

Railways	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Railway Account Officer's Explanation.
	Rs.	Rs.	Rs.	
IMPERIAL.				
Total share of Surplus Profits, etc.	69,60	56,62	72,30	The payments showed a net increase of 15.8 over the Budget provision. The principal variations were + 3.02 on the Bengal Nagpur and + 2.08 on Mysore, due to larger earnings and smaller working expenses than anticipated; + 3.01 on the Madras and Southern Mahratta Railway and + 1.90 on South Indian Railway due to the better results of working and + 2.42 on the Bombay, Baroda and Central India Railway due to better net earnings and + 3.41 on East Indian Railway due to better working results than anticipated.

Excess over Grant.

	Excess over grant.	SANCTIONED BY		AWAITING SANCTION OF	
		Provincial Govern- ment.	Imperial Govern- ment.	Imperial Govern- ment.	Provincial Govern- ment.
Imperial—India	7.42	...	...	7.42	...

66. The causes of the excess are explained under the major head above. Such excesses usually come to light at the close of the official year when the accounts for the second half of the previous calendar year are made up. At the time of preparation of the Revised Estimate the sanction of the Finance Department was obtained to an additional grant of 8.26 to meet the expenditure than anticipated and the sanction of the Government of India is required to the above excess which was due to the improvement in *net* earnings over the Revised Estimate.

XXVIII.—Subsidised Companies—Government Share of Surplus Profits and Repayment of Advances of Interests.

Railways.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
	Rs.	Rs.	Rs.	
IMPERIAL INDIA.				
Tinnevelly-Quilon Railway, (Native State Section).	1,65	1,77	1,46	The decrease as compared with the Budget was due to an increase in the <i>net</i> earnings of the Tinnevelly-Quilon Railway which reduced the share of loss recoverable from the Travancore Durbar on working the Native State Section of the Railway.
AHMEDABAD-DOLKA RAILWAY—				
Interest and Government share of profits.	2	3	3	
AMRITSAR-PATTI RAILWAY—				
Government share of profits.	31	20	50	The increase over Budget was due to improved <i>net</i> earnings.
Sale of land . . .	6	5	-7	
	2,04	2,05	1,92	
	£	£	£	
	13,6	13,7	12,8	
ENGLAND.				
<i>Government Share of Surplus Profits.</i>				
Rohilkund and Kumaon Railway.	1,9	2,5	3,5	The increase over Budget was the result of increased <i>net</i> earnings.
Southern Punjab Railway.	23,8	38,0	41,3	
	25,7	40,5	44,8	
TOTAL	39,3	54,2	57,6	

67. The increase under this head was due to an improvement in *net* earnings.

IRRIGATION.

The following is a general summary of the results under the head Irrigation :—

RECEIPTS—	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.
	R	R	R
<i>Major Works—</i>			
Direct Receipts	3,43,21	3,46,79	3,57,23
Land Revenue due to Irrigation	1,76,70	1,90,04	2,02,72
<i>Minor Works and Navigation—</i>			
Receipts (excluding Land Revenue)	34,27	36,78	37,06
Total Receipts	5,54,18	5,73,61	5,97,01
<i>EXPENDITURE—</i>			
<i>Major Works—</i>			
Working Expenses	1,66,44	1,64,82	1,71,77
Interest on Debt—In India	1,50,46	1,58,60	1,59,94
,, England	16,85	16,84	17,49
<i>Minor Works and Navigation—</i>			
Expenditure (including England)	1,32,77	1,43,28	1,27,03
Total Expenditure	4,66,52	4,83,54	4,76,23
Net Revenue (Irrigation)	87,66	90,07	1,20,78

The figures in the above summary, converted at the rate of Rs. 15 = £1, are shown below :—

RECEIPTS—	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.
	R	R	R
<i>Major Works—</i>			
Direct Receipts	2,288,1	2,311,9	2,381,5
Land Revenue due to Irrigation	1,178,0	1,267,0	1,351,5
<i>Minor Works and Navigation—</i>			
Receipts (excluding Land Revenue)	228,5	245,2	247,1
Total Receipts	3,694,6	3,824,1	3,980,1
<i>EXPENDITURE—</i>			
<i>Major Works—</i>			
Working Expenses	1,109,6	1,098,8	1,145,1
Interest on Debt—In India	1,003,1	1,057,3	1,066,3
,, England	112,3	112,3	116,6
<i>Minor Works and Navigation—</i>			
Expenditure (including England)	885,1	955,2	846,9
Total Expenditure	3,110,1	3,223,6	3,174,9
Net Revenue (Irrigation)	584,5	600,5	805,2

XXIX.—Irrigation—Major Works—Direct Receipts.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
Central Provinces— Imperial . .	R 58	R 80	R 59	...	The decrease was due to a favourable monsoon.
Burma— Imperial . .	8,21	11,50	9,15	The increase was chiefly due to larger receipts under Shwebo Canal owing to extension of Irrigation and arrear collections of revenue.	The decrease was chiefly due to the non-realisation of revenue in the Mon Canal and to a smaller area having been irrigated by the Shwebo Canal than that estimated.
Bengal— Imperial . .	...	12,75	12,79	The separation into Imperial and Provincial was due to the new Provincial settlement under which half share was made Imperial. No allowance for growth was made in Budget and the actuals of 1910-11 were on the whole maintained. There was however a decrease under Sone Canals, due to smaller irrigation in 1910-11 owing to increased rainfall, which was counterbalanced by increased receipts in the Midnapur and Tribeni Canals for which the water rate collections were underestimated. In Midnapur no allowance was made for the enhanced rates adopted and Tribeni was brought under Revenue Account for the first time in 1911-12.	
Provincial United Provinces — Imperial . .	25,64	12,75	12,79		As compared with the Budget there was a decrease under the Ken Canal (31) which was partly set off by improvement under the Betwa Canal (19). This was attributable to curtailment of the irrigation area consequent on heavy rain at the beginning of the <i>rabi</i> season and in January 1911, which was somewhat made up by the large demand for canal water in the <i>kharif</i> resulting from deficient rainfall during the monsoon.
Provincial . .	83,34	84,58	82,60	As compared with 1910-11, there were decreases under all the canals except the Lower Ganges Canal which showed an improvement of 1,24.	The causes enumerated under Imperial also explained the falling off under the Ganges (2,56) Eastern Jumna (1,21) and Dun (15) Canals and the increases under the Lower Ganges (1,94) and the Agra (7) Canals.
Punjab— Imperial . .	1,24,93	98,85	1,06,54	The variation was partly the effect of the new Provincial Settlement under which half share instead of a three-eighths share was made provincial. The abolition of the rate in the districts of the Delhi Division accounts for the decrease below 1910-11.	The improvement was the result of an increase in Gujranwala due to the anticipated abolition of the owners' rate on the Lower Chenab Canal not having been effected and of a decrease in Lyallpur due to an over-estimate.
Provincial . .	74,96	98,85	1,06,54	The increase was generally due to increased irrigation. The abolition of the old Kharaba system in the Lower Chenab Canal and the luxuriant crops in the Indus Inundation Canal Division also accounted for the increase which was partly counterbalanced by short receipts on the Jumna Canal due to the Kharif Crops having been damaged by boll-worm and grass-hoppers and on the Upper Sutlej Canal due to short supply in the river. The above causes coupled with the levying of revised water rates in the Western Jumna Canal accounted for the increase over 1910-11.	The increase was generally due to increased irrigation. The abolition of the old Kharaba system in the Lower Chenab Canal and the luxuriant crops in the Indus Inundation Canal Division also accounted for the increase which was partly counterbalanced by short receipts on the Jamuna Canal due to the Kharif Crops having been damaged by boll-worm and grasshoppers and on the Upper Sutlej Canal due to short supply in the river.

XXIX—Irrigation—Major Works—Direct Receipts—*concl.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
North-West Frontier— Imperial . .	R 7,17	R 8,00	R 7,20	...	The decrease was chiefly due to mills on the Kabul River Canal having been leased at lower rates than usual, and over-estimate of the Budget in the case of Lower Swat River Canal counterbalanced by a small increase under other canals due to development of irrigation.
Madras— Imperial . .	1,34	1,37	1,26	Decrease was chiefly due to a fall in the realizations from the sales of grass and navigation receipts in the Kistna Delta system.	The realizations of the year fell short of the Budget by 22. This was chiefly due to a decrease in the sales of canal produce, a fluctuating item.
Provincial . .	1,34	1,38	1,27		
Bombay— Imperial . .	6,24	6,35	6,68	The improvement was due to a better demand for water in consequence of a partial failure of the rains and recoveries of arrears.	The improvement was due to a better demand for water in consequence of a partial failure of the rain and recoveries of arrears.
Provincial . .	6,24	6,34	6,68		
Total India in Rupees— Imperial . .	1,51,68	1,42,89	1,47,35		
Provincial . .	1,91,52	2,03,90	2,09,88		
	3,43,21	3,46,79	3,57,23		
Total India converted into Sterling . .	£ 2,288,6	£ 2,311,9	£ 2,381,5		

68. Compared with the receipts of the previous year there was an increase of 14,02. The receipts were also better than the Budget by 10,44. This was almost entirely the result of an improvement in the Punjab due to increased irrigation. The abolition of the old Kharaba system in the Lower Chenab Canal and the luxuriant crops in the Indus Inundation Canal Division also contributed to the increase. The canals which were chiefly concerned were the Sirhind, the Western Jumna and the Upper Bari Doab canals, where the increases as compared with the previous year were 10,37, 5,39, and 2,53 respectively. The abolition of the rate in the Delhi Division however resulted in a decrease of 8,35 in the portion in charge of Civil Officers. As compared with the Budget there was a fall of 2,35 in Burma and of 2,11 in the United Provinces due to a smaller area being irrigated and the non-realisation of revenue from the new Mon-canal due to late assessment.

XXIX.—Portion of Land Revenue due to Irrigation.

Provinces.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
Central Provinces—		R	R	R	
Imperial . .	...	...	4		
Burma—					
Imperial . .	1,17	2,00	1,38	Larger receipts under Shwebo Canal owing to extension of irrigation and arrear collections of revenue mainly accounted for the increase over 1910-11.	The decrease was chiefly due to the non-realization of revenue in the Môn Canal, and to a smaller area having been irrigated by the Shwebo Canal than that estimated.
United Provinces—					
Imperial . .	16,73	16,53	16,98		
Punjab—					
Imperial . .	21,64	21,19	29,12	Increase over 1910-11 was ascribed to the Land Revenue in the colony villages on the Jhang and Gugera Branches having been levied at the new enhanced rates fixed at the new settlement.	The increase over the Budget was due to an under-estimate on the Western Jumna Canal and to the fact that receipts on account of interest on the sale proceeds of waste lands were not provided for.
Provincial . .	12,98	21,19	29,12		
North-West Frontier—					
Imperial . .	46	60	66	Increase over 1910-11 was due to the fact that the receipts for that year were reduced by 10 by transfer adjustment on account of wrong credit in 1909-10 of Paharpur Canal receipts. Moreover in 1910-11 there were no receipts for that canal.	
Madras—					
Imperial . .	49,23	50,80	52,44	Increase occurred chiefly under the Godavari Delta System. It was also due to the fact that the receipts of the Nagavalli River Project were shown for the first time under this head in 1911-12.	Increase occurred chiefly under the Godavari Delta System and was partly counterbalanced by a decrease under the Divi System. It was also due to the fact that the receipts of the Nagavalli River Project in 1911-1912 inclusive of those collected in 1909-1910 and 1910-1911 were shown under this head for the first time.
Provincial . .	49,23	50,79	52,44		
Bombay—					
Imperial . .	12,63	13,47	10,28	The decrease was chiefly due to unfavourable inundation and to a deficiency of water in the Canals. There was, however, an increased revenue from the Eastern Nara and Jamrao canals due to recovery of arrears and to extension of cultivation.	The revenue officers attributed the failure of the estimate to deficiency of water in the canals and unfavourable inundation.
Provincial . .	— 12,63	13,47	10,28		
Total—					
Imperial . .	1,01,86	1,04,59	1,10,88		
Provincial . .	74,84	85,45	91,84		
Total India in Rupees .	1,76,70	1,90,04	2,02,72		
Total India converted into Sterling	£	£	£		
	1,178,0	1,276,0	1,351,5		

69. The improvement over the actuals of the previous year was 26,02 and over the Budget was 12,68. It was mainly the result of increases in the Punjab and Madras and a decrease in Bombay. The receipts improved in the Punjab, 23,62 due to the Land Revenue in the Colony villages on the Jhang and Gugera Branches having been levied at the enhanced rates fixed at the new Settlement. This was anticipated in the Budget but an underestimate on the Western Jumna Canal and no provision for interest on sale-proceeds of waste land resulted in an increase of 15,87 over the Budget. The improvement in Madras occurred under the Godaveri Delta system. The receipts of the Nagavalli River Project were also included for the first time. The decrease in Bombay (4,69 below actuals and 6,38 below Budget) was due to a deficiency of water in the canals and to unfavourable inundations.

XXX.—Minor Works and Navigation.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India (General)—	R	R	R		
Central India Imperial.	1	2	...	.....	Included under Central Provinces.
Rajputana Imperial.	22	26	...	.....	Ditto United Provinces.
Coorg Imperial .	...	...	...
Baluchistan Imperial.	25	1	46	The increase was due to plenty of water in Khusdil Khan Reservoir from rains in the latter part of the year.	The increase was due to plenty of water in Khusdil Khan Reservoir from rains in the latter part of the year.
Total India (General)	25	1	46		
Central Provinces—					
Imperial (Central India) . .	...	...	1		
Provincial . .	32	35	31		
Burma—					
Provincial . .	10,05	13,30	12,75	The improvement over the previous year was due to larger receipts collected in the Kyaukse District to the realization of the outstanding of the previous year in the Minbu District, partly counterbalanced by a fall in the Meiktila and Myingyan Districts owing to scanty rainfall and to destruction of crops by floods in the Mandalay Districts.	The fall in revenue in comparison with the budget was mainly due to smaller receipts from the canals in the Meiktila and Myingyan Districts on account of insufficient rainfall, and to smaller revenue realized in the Mandalay District owing to the destruction of crops by floods. The decrease would have been more but for the larger receipts obtained from the Pegu and Sittang Canal and to the arrear collections of the previous year realized in the Minbu District.
Bengal—					
Imperial . .	...	3,52	4,01	The separation into Imperial and Provincial was due to the new Provincial Settlement under which a half share became Imperial.	
Provincial . .	6,92	3,52	4,01	The increase over 1910-11 was in navigation receipts (i) in the Calcutta and Eastern Canals (46) due to the opening throughout the year of the new Kistopur Canal and the reopening of the Bhangore khal and Chitpur lock which were closed to traffic last year, and (ii) in the Madaripur Bheel Route (65) which was open to steamer navigation throughout the year 1911-12 by deepening of its channel but which in previous years was navigable for 3 months only of the rainy season.	In Budget no allowance was made for increased receipts in Madaripur Bheel route and only a small one in the Calcutta and Eastern Canals.
United Provinces—					
Imperial (Rajputana)	...	...	18	Decrease was mainly due to lower receipts from tanks in the Beawar Sub-Collectorate.	Decrease was mainly due to lower receipts from tanks in the Beawar Sub-Collectorate.
Provincial . .	1,60	1,30	1,51	.....	As compared with the Budget the improvement appeared under the Rohilkhand canals and was due to the irrigation of a larger area in the <i>Kharif</i> owing to deficient rainfall.
Punjab—					
Imperial . .	8,62	8,00	7,43	The decrease below 1910-11 was due to unfavourable river conditions and there having been a larger area under cultivation in that year than in the year 1911-12.	The decrease was due partly to less irrigation and larger remissions due to insufficient water supply and the failure of the monsoon and partly to the estimate for the Chenab Inundation Canal, which was based on the past 3 years' figures, having proved too high.
Provincial . .	62	56	56		

XXX.—Minor Works and Navigation—*concl'd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
Madras— Provincial . .	R 2,08	R 2,66	R 2,17	Increase was due to larger realizations under the head Miscellaneous, to rise in Navigation receipts the Buckingham canal and to sale of silt for which there was heavy demand in the Thadapalli channel.	The Budget provided for increased receipts in view of the tendency disclosed by the actuals of the past three years, but this anticipation was not realized in the actual receipts.
Bombay— Imperial . .	1,79	1,64	1,83	Increase due was to a better demand for water consequent on the partial failure of rains, partly counterbalanced by smaller minor receipts in the Western Nara, Shikarpur, Karachi and Central Hyderabad Districts owing to an unfavourable season.	The improvement was due to increased demand for water during the <i>Kharif</i> season owing to the scanty rainfall.
Provincial . .	1,79	1,64	1,83		
Total India in Rupees— Imperial . .	10,89	13,45	13,92		
Provincial . .	23,38	23,33	23,14		
Grand total . .	34,27	36,78	37,07		
Total India converted into Sterling . .	£ 228,5	£ 245,2	£ 247,1		

70. As compared with previous actuals there was an increase of Rs. 2,80. The increase in Burma (2,70) was due to the recovery of arrears in the Minbu district referred to last year and larger receipts in the Kyaukse district counterbalanced by a fall in the Meiktila and Myingyan districts. The increase in Bengal (1,10) due to the opening of certain waterways throughout the year instead of for only part of the year was counterbalanced by a decrease in the Punjab (1,25) due to unfavourable river conditions, and less area under cultivation.

XXXI.—Civil Works. (In charge of Civil Officers.)

Province	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
Total India in Rupees—	R	R	R		
Imperial . .	1,29	5,44	5,65		
Provincial . .	7,87	8,63	8,90		
Total . .	9,16	14,07	14,55		
Total India converted into Sterling	£ 61,1	£ 93,8	£ 97,0		

71. The increase over the previous actuals (5,39) was due to larger receipts of interest on and sale of investments in connection with the Phipps donation (Imperial—India) and higher receipts from sales of land, houses, etc., in the Punjab.

XXXI.—Civil Works. (In charge of Public Works Officers.)

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
	R	R	R		
India (General)—					
Imperial . .	38	35	42	There were increased receipts of rents of Government buildings in Baluchistan.	Same remarks as under Actuals.
Central Provinces—					
Imperial . .	28		1,42	The increase was due to the recovery in 1911-12 from the Gwalior Durbar of the sale-proceeds of buildings at Sirdarpore which have been sold to the Maharaja.	
Provincial . .	6,08	6,66	5,63	The output of coal from the Ballarpur Colliery was not up to the standard of the previous year.	The decrease was due to a small output of coal from the Ballarpur Colliery.
Burma—					
Imperial . .	14	14	14	.....
Provincial . .	2,96	3,35	2,90	.....	The decrease was mainly due to the reduction in the rate of assessment of rents on buildings from 8 per cent. to 7½ per cent. from the 1st April 1911.
Eastern Bengal and Assam—					
Imperial . .	4	4	5		
Provincial . .	2,08	2,05	2,22	The increase was chiefly due to realisation of rents on the newly constructed buildings in Dacca.	Same as under Actual.
Bengal—					
Imperial . .	92	71	1,05	The increase was due to sale of unserviceable furniture and buildings.	Actuals, 1911-12, included 17 on account of sale of structure No. 8, Wellesley Place, and 9 on account of Dhurumtolla Press building for which no provision was made in Budget. Actuals 1910-11 included similar receipts amounting to 20.
Provincial . .	3,37	7,14	4,19	Increase was due to arrear recovery of Strand Bank rent (19), a special receipt of 24 arising from sale of stalls in the Maidan during the King's visit, increased rent of buildings (10) and other miscellaneous receipts (29).	Budget included 3,64 on account of first instalment of sale of the Sibpur College, which was not realised, and excluded special items referred to under actuals.
United Provinces—					
Imperial . .	37	35	34		
Provincial . .	2,82	2,60	3,41	Higher receipts from workshop (24) and sales of building (36) mainly accounted for the increase over 1910-11.	Excluding the receipt of 40 on account of sale of certain Government buildings in Pilibhit and in the Benares State, which was not provided for in the Budget, the Actuals showed an increase of 41 which was due to larger receipt from old materials, and improvement in the Ferry, Arboriculture and Workshop receipts.
Punjab—					
Imperial . .	77	80	72	The decrease was principally due to less receipts under Rents of Buildings, and Sales of Tools and Plant. The former was due to non-recovery of rent for certain buildings in the Simla Provincial Division.	Same remarks as under Actuals.

XXXI.—Civil Works. (In charge of Public Works Officers)—*concl.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
	R	R	R		
Provincial . . .	1,49	1,25	1,65	The increase chiefly occurred under Sale of Buildings, Sale of Tools and Plant, Value of Materials received from old Buildings, and Fines, Refunds and Miscellaneous. The increase under Sale of Buildings was principally due to sale proceeds of a <i>serai</i> at Tret and of the District Judge's temporary residence at Dharmasala while that under Sale of Tools and Plant was due to the sale of a steam road roller for Rs. 7,480 to the District Board, Lyallpur. The increase under Miscellaneous was due to an item of Rs. 8,499 on account of the value of wooden piles received from Hurdle Dyke equipment at Dera Ghazi Khan.	Same remarks as under Actuals.
North-West Frontier— Imperial . . .	38	30	41		The increase was due partly to increased receipts from Rent of Buildings and Sale of Produce and partly from the unexpected sales of Tehsil buildings with garden at Nowshera and of cooly huts in Bannu District.
Madras— Imperial . . .	6	5	6		Increase over Budget was due to larger recoveries of rents of buildings and to value of materials received from old buildings.
Provincial . . .	2,37	2,90	2,64	The increase was attributed chiefly to larger receipts from rents of buildings and to the net profits from the Public Works Workshops and also to higher receipts from fees on account of boring and testing artesian wells by the Director of Industries.	The Budget provided for increases under Tolls, and Fines, Refunds and Miscellaneous but the anticipations were not realized in the actual receipts.
Bombay— Imperial . . .	27	26	28		
Provincial . . .	7,14	5,90	6,96	The decrease was due to the abolition of tolls on certain roads.	The increase was due to better realizations from road tolls, sale of buildings and produce of compounds of Government buildings.
Total India in Rupees— Imperial . . .	3,61	4,37	4,89		
Provincial . . .	28,31	31,85	29,60		
	31,92	36,22	34,49		
Total India converted into Sterling . . . England . . .	£ 212,8 200	£ 241,5 ...	£ 229,9 ...		
Total including Eng- land . . .	232,8	241,5	229,9		

72. The actuals showed an improvement of 2,57 over those of 1910-11 due to minor variations chief of which were increases in Bengal (95) composed of arrears and increased rents and a special receipt from the sale of stalls on the Maidan during the Royal Visit and in the Central Provinces (69) being the sale-price of buildings in Sardarpur sold to the Gwalior Durbar counterbalanced by smaller receipts from the Ballarpur Colliery.

73. As compared with the Budget there was a decrease of 1,73 the result chiefly of decreases in Bengal (2,61) owing to the expected sale-proceeds of the Sibpur College not having been realized and in the Central Provinces (98) owing to a smaller output of coal from the Ballarpur Colliery and an increase in Bombay (1,08) owing to better receipts from road tolls, sale of buildings and produce of compounds of Government buildings.

XXXII.—Army Receipts.

	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
III.—Regimental Pay, Allowances, etc.	80	80	99	Increase was due to a large number of soldiers having purchased their discharge.	Same remarks as in the column for Actuals.
IV.—Supply and Transport.	28,81	31,79	27,44	The decrease (87) as compared with the actuals of 1910-11 was due chiefly to the change in classifi- cation referred to under the column Budget (1,14); and to more restricted issue of rum (77); partly counterbalanced by larger sales of dairy produce (1,10) owing to extended operations.	The decrease (4,35) in this Grant was principally due to less sales (2,58) of dairy produce, owing mainly to the central creamery at Ahmedabad not being in full working order and to the absence of troops at Delhi in connection with the Coronation Durbar; to a change in classification under which realisations by sale of con- demned fort and mobilization re- serve stores are now adjusted by deduction from expenditure (85); and to more restricted supply of rum (82).
V.—Veterinary Services	...	...	...
VI.—Army Clothing Department — Sup- plies and Services.	24,56	22,99	25,84	The increase (1,28) as compared with the actuals of 1910-11 was chiefly due to larger sales of personal clothing to British troops (70); to increased sales of clothing to Indian troops (52); and to the sale of surplus cloth- ing stores (51); partly counter- balanced by less recoveries on account of stores issued to other departments (27).	The increase (2,85) in this Grant was due chiefly to larger receipts (2,30) by sale of personal clothing to British troops; to the sale of surplus clothing stores in the Alipore Factory (56); and to larger sales of necessaries (29); partly counterbalanced by smaller issues on payment of public clothing to British troops (43).
VII.—Remount Es- tablishments.	2,37	2,33	2,26		
VIII.—Medical Ser- vices.	8	8	10		
IX.—Medical Stores .	6,83	7,33	7,77	The increase was chiefly due to increased demands from Civil institutions mainly in connection with the revision of the dépôt equipment list.	Same remarks as in the column for Actuals.
X.—Ordnance Estab- lishments.	18,49	16,64	25,42	The increase (6,93) was in the main due to the causes enumerated in the column for Budget.	The increase (8,78) in this Grant was due chiefly to unusually heavy sales of unserviceable Ordnance stores from certain factories (4,10); to large sales of leather from the Harness and Saddlery Factory, Cawnpore (2,16); to increased sales of old metals and unserviceable stores from arsenals and depôts; to the issue, on payment, of ammu- nition to the Nepal Durbar (57), and of certain Ordnance stores to the Kashmir troops (22); and to the realizations of the hire of tents lent to the Allahabad Exhibition (31).
XII.—Education .	34	32	33		
XIV.—Miscellaneous Services.	1,38	89	1,41	The increase (3) was due mainly to the adjustment in 1910-11 of a receipt (60) taken as re- covered from the Khan of Kelat for expenditure incurred in connection with the Kelat Column, 1908-09; and to less recoveries in 1911-12 from the North- Western Railway for work done by the Railway Companies of Sappers and Miners (35); partly counterbalanced by receipts on account of the Delhi Durbar (44), Abor Expedi- tionary Force (17), and the 39th Central India Horse despatched to Persia (26).	The increase (52) in this Grant was due chiefly to receipts on account of issues on payment at the Delhi Darbar (44), to the Abor Expedi- tionary Force (17), and to the 39th Central India Horse des- patched to Persia (26), for which no provision was made in the Budget; partly counterbalanced by less recoveries (35) from the North-Western Railway for work done by the Railway Companies of Sappers and Miners owing to the absence of the latter at Delhi in connection with the Durbar.

XXXII.—Army Receipts—*contd.*

	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
XV.—Hutting .	8	1	19	.....	Increase was mainly due to sale proceeds of materials in the Indian Troops' lines at Ahmedabad, Bhuj and Kirkee.
XVI.—Conveyance by Road, River and Sea.	49	44	40		
XVII.—Conveyance by Rail.	23	...	17	.....	The receipt represented recoveries of disallowances pertaining to previous years effected in 1911-12.
XVIII.—Cantonments	12	11	13		
XIX.—Rewards for Military Services.	3	3	4		
XX.—Pensions .	11,84	11,21	12,42	The increase (58) was due to larger contributions towards the Indian Military Service Family Pensions (71); partly counterbalanced by less recoveries for pension contributions of officers, etc., lent for service to other Governments (13).	The increase (1,21) in this Grant was due chiefly to larger contributions towards the Indian Military Service Family Pensions owing to enhanced rates of subscriptions and donations ordered by the Secretary of State (87); and to recoveries on account of pension contributions of officers and men of the 127th Baluch Light Infantry lent for service in the Somaliland Protectorate.
Total India in Rupees	95,95	94,97	1,04,91		
Equivalent in Sterling	£ 639,7	£ 633,1	£ 699,4		
ENGLAND.					
<i>Effective.</i>					
Contributions by the Imperial Government in respect of—					
Cost of the Transport of Troops.	130,0	130,0	13,0		
Military charges for Aden.	100,0	100,0	100,0		
Amount received from the Imperial Government in respect of the capitulation rate payable on account of Indian Native Regiments lent for service in the Colonies.	135,0	126,0	140,0	.....	The Budget Estimate which represented the estimated liability of the War Office on this account to 31st March 1912 proved to be too low.
Value of clothing, accoutrements, etc., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of sales of unserviceable stores; receipts on account of Indian Troop Service, etc.	22,7	69,8	74,7	.....	There was an increase of 3,5 in the value of articles in possession of Regiments on their transfer to the British Establishment, of 2,0 in receipt on account of the Indian Troop Service, of 1,0 in the sale proceeds of unserviceable stores, and of 9 in the Fees of King's India Cadets at Sandhurst, etc. On the other hand, there was a decrease of 2,5 in the receipts on account of the consolidated clothing allowances of British soldiers.
<i>Non-Effective.</i>					
Subscriptions towards Indian Military Service Family Pensions.	31,3	32,0	35,3	.....	Sufficient provision was not made in the Budget Estimate for the growth of these receipts.
Total England	419,0	457,8	480,0		
GRAND TOTAL	1,058,7	1,090,9	1,179,4		

XXXII.—Army Receipts—*contd.*

74. The receipts in India in 1911-12 exceeded the actuals of the previous year by 8,96. The abnormally high receipts under Ordnance in 1911-12 by larger sales of obsolete and useless stores and leather cuttings were mainly responsible for this increase. There was also some increase (1,28) under Clothing, due chiefly to larger sales of personal clothing to British troops (70) and to the sale of surplus clothing stores in the Alipore Factory (51). The receipts under Medical Stores also showed a rise (94), owing to increased demands from Civil institutions. On the other hand, there was a decrease of 87 under Supply and Transport receipts, owing chiefly to a change in classification whereby sale proceeds of condemned fort and mobilisation reserve stores were adjusted by deduction from expenditure (1,14), and to more restricted issue of rum (77); partly counterbalanced by more realisations by sale of dairy produce (1,10).

75. The receipts in India in 1911-12 exceeded the Budget by 9,94. The more important variations occurred under Grant IV—Supply and Transport, Grant VI—Clothing, Grant X—Ordnance and Grant XX—Pensions. The increase of 2,85 under Clothing was chiefly due to larger realisations by the sale of personal clothing to British troops (2,30); and to the sale of surplus clothing stores in the Army Clothing Factory, Alipore (56). The receipts under Ordnance exceeded the Budget by 8,78, owing mainly to unusually heavy sales of unserviceable ordnance stores from certain factories (4,10); to large sales of leather from the Harness and Saddlery Factory at Cawnpore (2,16); to increased sales of old metals and unserviceable stores from arsenals and depôts, and to the issue, on payment, of ammunition to the Nepal Durbar (57). The increase (1,21) under Pensions was caused by larger contributions towards the Indian Military Service Family Pensions in consequence of enhanced rates of subscriptions and donations ordered by the Secretary of State (87); also by the recoveries of pension contributions of officers and men of the 127th Baluch Light Infantry lent for service to the Somaliland Protectorate. The receipts under Supply and Transport fell short of the Budget by 4,35 of which 2,64 occurred under dairy farms, owing mainly to the fact that the central creamery at Ahmedabad was not in full working order during the year and to the absence of troops at Delhi in connection with the Coronation Durbar; the balance of the decrease was due partly to a change in classification under which realisations by sale of condemned fort and mobilisation reserve stores are now adjusted by deduction from expenditure (85), and partly to more restricted supply of rum (82).

XXXIII.—Marine Receipts.

	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICERS' REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
<i>Effective Services—</i>					
Dockyard Services, etc.	11,88	11,60	10,69	The decrease was chiefly due to vessels having been employed on Imperial Service for shorter periods in 1911-12 counterbalanced by increased receipts for work done or services rendered to Local Governments and other Departments.	Provision to the extent of 5,22 was made in the Budget for general recoveries on account of hire of vessels, but the actuals amounted to 3,17 due to the cost of conveyance of the 3rd Brahmans and 99 Deccan Infantry having been adjusted in 1910-11 (77) to certain vessels not having been employed entirely on Imperial service as anticipated and to coal having been obtained from Admiralty Depots thus reducing recoveries (1,28). There was, however, an increase (94) under other heads due to additional works undertaken for Local Governments and other Departments and to additional recoveries (20) on account of hire of troop flotilla for shipping of stores consigned to Royal Navy vessels.
Sale-proceeds of vessels, etc.	40	32	67	The increase was due to the sale of certain condemned vessels sanctioned during the year and of a large quantity of iron scrap, old metal and unserviceable stores and zinc slabs.	The Budget did not provide for the sale of certain vessels and stores sold during the year, there was also a larger sale of stores and unserviceable material than was anticipated.
Other receipts .	1,24	1,40	1,14		Decrease due chiefly to less imported stores used on works of conversion.
<i>Non-effective Services—</i>					
Pensions : .	25	24	24		
Total in Rupees .	13,77	13,56	12,74		
Equivalent in Sterling	£ 91,8	£ 90,4	£ 84,9		

76. The decrease (1,03), as compared with the actuals of 1910-11, was mainly due to vessels having been employed on Imperial Service for shorter periods in 1911-12, partly counterbalanced by better receipts for work done for Local Governments or other Departments. The same causes accounted for the decrease (82) as compared with the Budget.

XXXIV.—Military Works—Imperial.

Province.	Accounts, 1910-11	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India (General) . .	Rs. 9,10	Rs. 8,57	Rs. 10,87	Increase was due to the causes shown under column for Budget.	Increase in 1911-12 over the Budget was principally due to adjustment of the recovery of arrears (60) from the Home Government on account of rent of Marine and Ordnance Storage Accommodation at Bombay and to further improvements in the realizations from rents of buildings and sales of water and electric power to non-entitled persons in Cantonments.
Central Provinces . .	2	2	2		
Burma . . .	1,02	1,00	1,01		
Eastern Bengal and Assam.	8	7	8		
Bengal . . .	1	2	1		
United Provinces . .	5	5	4		
Punjab . . .	6	6	6		
Madras . . .	6	5	4		
Bombay . . .	19	16	19		
Total India in Rupees	10,59	10,00	11,82		
Equivalent in Sterling	£ 70,6	£ 66,7	£ 78,8		

77. The increase was due to an adjustment of arrears recovered from the Home Government as rent and to better realizations of rent and sales of water and electric power.

1.—**Refunds and Drawbacks.**

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	44	38	57	The excess over the actuals of the preceding year was due to certain unexpected refunds of receipts under Land Revenue, Stamps and Income Tax.	Same remarks as in the column for Actuals.
Central Provinces . . .	85	83	88		The variation was small and called for no explanation. Additional provision by reappropriation was sanctioned before the close of the year.
Burma . . .	6,35	5,28	6,96		The excess as compared with the Budget was due to remissions of tributes already collected and to refunds of Customs export duty owing to inability to ship rice for which duty had been paid.
Eastern Bengal and Assam.	1,41	90	1,19	The decrease in expenditure occurred under Land Revenue. The figures for 1910-11 included an unusual item of 45 representing the payment of mesne profits to a decree-holder. In 1911-12 there was an unusual item of 25 transferred from Special Advances on account of a refund to the Baikunthpur Wards Estate.	The excess over Budget was caused by an unusual item of 25 transferred from the head Special Advances on account of a refund to the Baikunthpur Wards Estate.
Bengal . . .	8,38	8,17	12,72		Budget was based on the average actuals of 3 years ending 1909-10 and closely followed the actuals of 1910-11. The increase of 4,55 was almost wholly caused by unusually large re-export of Java Sugar due to a scarcity in Europe and high prices prevailing there, of which about 2,00 occurred by end of December 1911 and was covered by a saving of 37 under Salt and reappropriations of 1,36 and 41 sanctioned by the Bengal and India Governments, respectively. The expenditure under this head is not audited against grant and the further increase occurred too late to permit of an extra grant being obtained within the year on review of actuals after completion of accounts. Excess under Provincial was due to under-estimate of Land Revenue refunds and occurred late in the year.
United Provinces of Agra and Oudh.	2,27	2,11	1,93	The actuals for 1910-11 included special Land Revenue refunds (aggregating about 30) on account of Village Police charges recovered in excess from certain District Boards in previous years which were taken to I.—Land Revenue.	Expenditure under this head fluctuates. Smaller Stamp and Forest refunds mainly accounted for the variation.
Punjab . . .	1,49	1,50	1,54		
North-West Frontier Province.	29	25	20	The decrease occurred chiefly under Land Revenue, a fluctuating head. This coupled with the fact that 1910-11 included a special item of refund accounted for the decrease below that year.	The decrease occurred chiefly under Land Revenue—a fluctuating head.

1.—Refunds and Drawbacks—*contd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
Madras . . .	4,76	4,21	5,18		Budget was exceeded under Land Revenue, Stamps, Customs, and Forest owing to special Land Revenue refunds necessitated by a High Court decree and by the cancellation of sales of land for arrears of Land Revenue, to adjustments of erroneous credits to Forest in 1910-11 and to the generally uncertain nature of the items expected to be debited under this head.
Bombay . . .	15,60	13,69	13,17	The excess under Land Revenue was due to the sale of certain forest lands in the Poona District having been subsequently cancelled, to refunds of certain amounts realized by the Collector of Bombay on account of Government interest on lands acquired by the City Improvement Trust owing to the parties not having finally accepted the valuation made by the Special Collector and to refunds of <i>Patedars'</i> shares in Sukkur; that under Stamps was due to larger refunds on account of Court-fee Stamps; under Customs Refunds it was due to larger exports of silver bullion and petroleum and to refunds on goods exported to Kashmir; and that under Drawbacks was due to abnormal shipments of sugar to the United Kingdom and of coined dollars to Hongkong.	The excesses under Refunds were (i) Land Revenue (1,16) due to refunds of sale-proceeds of certain forest lands in the Poona District owing to sales having been subsequently cancelled, to refunds of certain amounts realized by the Collector of Bombay on account of Government interest on lands acquired by the City Improvement Trust owing to the parties not having finally accepted the valuation made by the Special Collector and to refunds of <i>Patedars'</i> shares in Sukkur; (ii) Customs (1,07) due to larger exports of silver bullion and petroleum and to refunds on goods exported to Kashmir; (iii)—Stamps (43) due to larger refunds on account of Court-fee Stamps; (iv)—Excise (38) due to large refunds of $\frac{1}{3}$ rd share of Opium Pass Fees to certain Native States and of duty levied on hemp-drugs imported into the Baroda State. The excess under Drawbacks (2,38) was due to abnormal shipments of sugar to the United Kingdom and of coined dollars to Hongkong.
Total in Rupees . . .	41,84	37,32	50,34		
Equivalent in Sterling	£ 278,9	£ 248,8	£ 335,6		

Excess over Grant.

1.—Refunds and Drawbacks—

78. The expenditure exceeded the actuals of the previous year by 8,50 and the Budget by 13,02. The variations were most marked in Bengal and Bombay. In Bengal the excesses over both the previous actuals (4,34) and over the Budget (4,55) occurred under Customs and were due to the unusually large re-export of Java Sugar consequent on a scarcity in Europe and high prices prevailing there. In Bombay, the excesses (3,57 and 5,48 respectively) were chiefly due to abnormal shipments of sugar to the United Kingdom and of coined dollars to Hongkong and exports of petroleum resulting in large drawbacks and refunds under Customs and large refunds of Land Revenue, owing to the cancelling of certain sales of forest land in the Poona District and the refund of amounts realized as Government interest on lands acquired by the City Improvement Trust, owing to the valuation made by the Special Collector not having been accepted. In Burma there was also a considerable increase as compared with the Budget (1,68) due to remissions of tributes for expenditure by the Native States on Public Works and to the inability to ship rice for which duty had already been paid.

79. The excesses over the Budget were anticipated for the most part and additional allotments were obtained during the year. Unexpected excesses occurring late in the year could not however be provided for and a large Imperial excess of 3,37 and Provincial excess of 14 require the sanction of the Government of India. The excess in Bengal alone was 2,67. Up to the end of December 1911, the excess due to the unusual re-export of Java Sugar amounted to about 2,00 which was duly provided for. The further increases were known too late to permit of an extra grant being obtained in time. The Imperial portion of the Bombay grant was exceeded by 4,27 of which 3,84 was provided for leaving an excess of 43 to be sanctioned. The Customs refunds in March were heavier than was anticipated. The excess in Eastern Bengal and Assam over the Budget was 26 and was due to an item of 25 transferred after the close of the year from the head Special Advances on account of a refund to the Baikunthpur Wards Estate. A portion of this excess (14) occurred under Provincial, but owing to the redistribution of provinces it now awaits the sanction of the Government of India. There were further Provincial excesses of 27 which have been sanctioned by the Local Governments.

2.—Assignments and Compensation.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	R 34,24	R 34,60	R 33,44	Variation in the fluctuating Royalty paid to the Jaipur and Jodhpur Durbars contributed to the increase as compared with the actuals of the preceding year.	The savings from the Budget were due to the payment of smaller Salt Royalty to the Jaipur and Jodhpur States, and to certain other States, chiefly Tonk and Shahpur States, having left a portion of their dues undrawn.
Central Provinces . .	25,54	25,60	25,55		
Burma . . .	...	1	1		
Eastern Bengal and Assam.	91	1,00	80	Expenditure under Miscellaneous Compensations decreased by 7 through non-payment of Posa allowance to Akas, Duflas, Abors and Miris. Payments of Malikana also decreased by 4.	The non-payment of Posa allowances to some of the Hill Tribes and savings of 11 under Malikana the estimate for which was framed with reference to the unusually high actuals of 1909-10 caused expenditure to fall short of the Budget by 20.
Bengal . . .	1,86	1,87	2,12		Excess over Budget was due to a special payment (15) of resumed land not provided for in Budget, and to arrear payments (10) of Malikana. The audit is not conducted against grant; the small excess over Revised grant was due to heavy payment of Malikana in February 1912.
United Provinces of Agra and Oudh.	3,27	3,21	3,04	Smaller payments in 1911-12, on account of allowance to excluded proprietors, were in the main the explanation of the decrease as compared with the actuals of the previous year.	Same remarks as in the column for Actuals.
Punjab . . .	1,15	1,20	84	The actuals for 1910-11 included 13 on account of payment of Customs compensation to the Sirmur State which was in arrears in 1911-12 and a special debit of 6 under Land Revenue compensations.	The decrease was chiefly due to the superfluous provision of 15 on account of Cho compensations in the Hoshiarpur district under this head and to the payment of 13 on account of Customs compensation to the Sirmur State in 1912-13 1911-1
North-West Frontier Province.	18	19	18		
Madras . . .	11,90	12,43	13,37	Increase was due to enhanced Customs compensations paid to Cochin (1,40).	Excess over Budget was due to payment of enhanced Customs compensation to the Cochin Durbar.
Bombay . . .	1,03,37	1,03,33	1,03,89	The increase was chiefly in the adjustment of Assessment of Alienated Lands in Sind, owing to insufficiency of the water supply. On the other hand, in 1911-12 there were payments of arrears of Land Revenue compensations to certain village officers, Salt compensation to the Jinjuwāda State, increased payments of Excise compensations to certain Native States in the Khandesh Agency owing to an increase in consumption and enhancement of Still Head duties, and advance payment to the Sāchin State for Durbar expenses. The Sangli State also drew an instalment earlier than usual.	The excess was chiefly under Excise compensations, owing to increased payments to certain Native States, consequent on an increase in the consumption of country liquor and enhancement of the rates of Still-Head duty. An instalment due to the Nawab of Sachin in 1912-13 was paid to him in advance for Durbar expenses. The Sangli State also drew an instalment earlier than usual. There were also payments of arrears of Salt compensations to the Jinjuwāda State which were partially covered by savings in the grant for compensation to the Jawhar State, caused by delay in completing the agreement.
Total in Rupees . .	1,82,42	1,83,44	1,83,24		
	£	£	£		
Equivalent in Sterling . .	1,216,2	1,222,9	1,221,6		

2.—Assignments and Compensations—*concl'd.*

80. As compared with previous actuals, the more important variations were an increase in Madras (1,47) due to enhanced Customs compensation paid to the Cochin Durbar and a decrease in India (80) due to smaller Salt Royalty payable to the Jodhpur and Jaipur States under the Sambhar Lake Treaty. The charge was paid with reference to the actual sales of the previous year.

81. The same causes accounted for the increase in Madras (94) and the decrease in India (1,16) as compared with the Budget.

82. A small excess of 2 in Bengal awaits the sanction of the Government of India. A Provincial excess of 1 in the same province has been sanctioned by the Local Government.

3.—Land Revenue.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
	R	R	R		
India . . .	6,70	6,29	6,42	The decrease as compared with the actuals of 1910-11 was due chiefly to the settlement operations in Ajmer having drawn to a close.	The increase over the Budget was due to the payment of Grain Compensation Allowance, Royal Bonus and acting allowances in leave vacancies and to the revision of certain establishments in Coorg, Quetta and Ajmer for which no provision existed in the Budget.
Central Provinces . .	39,07	39,60	39,07	There was a saving of 1,42 under Survey and Settlement establishment in 1911-12 as compared with the previous year. This saving was fully counterbalanced by expenditure on Royal Bonus and introduction of reforms in the Department of Land Records and Agriculture.	Large savings accrued under Survey and Settlement owing to the settlement operations in certain districts having approached completion during the year and to delay in the commencement of operations in one district. These savings were partially counterbalanced by charges on account of the Royal Bonus.
Burma . .	65,12	68,33	68,24	The increase over the actuals of 1910-11 was due to larger outlay under Compensation for Lands taken up for Public Purposes, to larger payments of commission on account of Land Revenue collections, capitation-tax and miscellaneous collections to the employment of a larger Land Records staff in Districts and consequent larger expenditure under Travelling Allowances, Supplies and Services, and Contingencies, and to the payment of bonus to Subordinates.	The decrease below the Budget was due to the incomplete utilization of the provision made for the formation of the new Syriam District, to smaller outlay under General and Oil well establishments and under cost of boundary marks, to smaller expenditure on account of commission on Land Revenue and <i>thatameda</i> collections, to savings in Salaries under Commissioner of Settlements and Land Records, owing to the absence of the Commissioner on long leave and to the appointment of a Junior Officer as Deputy Director. These savings were reduced by the excess under Land Records, owing to the contribution from Local Funds towards the cost of Supplementary Survey establishment having been only partially recovered, and by larger outlay under Town Survey charges, and by the payment of bonus to Subordinates.
Eastern Bengal and Assam.	45,94	49,54	48,81	The increase of expenditure, (2,87) was due to increases in— Establishment charges (83) owing to the new rates of pay introduced with the revision of Ministerial Establishments. Expenditure on management of Government Estates (62) owing to the employment of a larger number of officers on collection duty and to larger outlay on Agricultural and Miscellaneous public improvements. Salaries (44) owing to 3 additional appointments of Magistrates and Collectors and to the loan of officers from other Provinces. Collectorate Settlements (37). Royal Bonus (34). Against these increases there were small savings under Grain Compensation Allowance and Partition and Steam Boat Establishments.	Excluding the payment of Royal Bonus (34), the net saving on other accounts was 1,07. Survey and Settlements alone accounted for a saving of 1,90 of which 1,40 was due to the postponement of the Rajshahi settlement and savings on other settlements the balance being due to the economical working of the Drawing Office. Other minor savings were 13 under Land Records mainly due to a junior officer holding the post of Director and 8 for establishing a fish curing yard in Sylhet which was not utilized. Under District Administration there was an excess of 74 on account of Contingencies mainly under Law Charges and Cost of Land. The estimate under Management of Government Estates was also exceeded partly owing to larger outlay than was provided for on Agricultural and Miscellaneous Improvements and partly to the non-collection of 15 paid to Local Funds for Road and Public Works Cess.

3.—Land Revenue—*contd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
Bengal . . .	49,48	53,26	52,52	Increase over 1910-11 was due to payment of arrear salaries of Ministerial establishments for 3 years ending 1911-12 amounting in all to about 4,00 and Royal Bonus, partly set-off by savings of about 1,00 under Traverse Survey.	The Budget provided for salaries of Ministerial establishments at the enhanced rates for 1911-12 due to a reorganization and for payment of $\frac{1}{3}$ rd of arrears for the preceding two years resulting in an increase of over 2,00. The full amount of arrears for 3 years were, however, paid under special orders of Government resulting in an excess of about 1,00 over Budget. Expenditure on Traverse Survey and Maintenance of records of rights were, however, less than anticipated by about 2,00 which explains the net saving in Budget.
United Provinces of Agra and Oudh . . .	83,91	85,56	86,42	Excluding the special payment of 1,78 on account of the Royal Bonus the actuals for 1911-12 showed an increase of 73 only as compared with the previous year. This was mainly attributable to higher charges under Survey and Settlement and Land Records chiefly on Kanungo establishment consequent on the revision having effect during the whole of the year under report as against a part only of the previous year. The actuals for 1911-12 excluded the charges of the Deputy Superintendent of the Benares Maharaja's Family Domains which have now been taken over by the newly constituted Benares State.	Budget included lump provisions aggregating 30 for improvement of the cadre of Assistant Commissioners and Deputy Collectors which was not carried into effect. The provision of 85 for settlement operations in the Etawah and Fatehpur districts was also not fully utilized. The savings thus caused (about 44) as well as a decrease of 38 under Management of Government estates partly resulting from the leasing out of the Government estate at Allahabad and of 12 under partition contingencies were more than counterbalanced by the special payment of 1,78 on account of the Royal Bonus.
Punjab . . .	46,81	48,45	48,03	The increase over 1910-11 was due partly to the payment of the Royal Bonus (82) and partly to the re-organization of the Provincial Service.	The decrease chiefly occurred under Survey and Settlement (92) and Land Records (28). Under the former it was due to a smaller Establishment having been entertained than provided for for Settlement operations in certain districts, while under the latter it occurred under the Patwaris establishment, due chiefly to the non-utilization of the provision for the construction of Patwarkhanas and to savings in establishment due to new incumbents having been appointed on the minimum pay, counterbalanced by higher expenditure under Sub-Divisional Salaries and Travelling Allowance and Contingencies of the general establishment and bonus to Patwaris.
North-West Frontier Province . . .	5,88	6,14	6,04	The increase over 1910-11 was due to the payment of the Royal Bonus and to increase in the pay of menials.	The decrease below the Budget was chiefly under Land Records and was due to savings in the charges for Patwaris counterbalanced to some extent by an expenditure of 6 on account of Royal Bonus.
Madras . . .	1,27,50	1,31,77	1,29,88	Increase was due to payments of the Royal Bonus, the revision of village establishments and the formation of the Chittoor and Rammad Districts.	Savings in Budget were due to lapse of lump provisions for the revision of taluk establishments and pay of Deputy Tahsildars, savings under Salaries, Grain Compensation Allowance and temporary Inam Establishments, and owing to irregular drawing of allowances by village officers.

3.—Land Revenue.—*contd.*

Provinces.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
Bombay . . .	78,67	81,81	82,73	There was an increase of 4,05, due to Payments of Royal Bonus (90), and of arrears to village officers and extra allowances in connection with scarcity (58) and Grain Compensation Allowance (56). There was also larger expenditure on the development of Sálsette (38), construction of <i>chàvdis</i> (35), temporary establishments (30), and the introduction of the new form of Tagai accounts (9). Under Salaries, Establishments, Allowances and Contingencies also there were increases due to larger number of officers having been on duty on account of the Royal Visit and the famine conditions obtaining in certain parts of the Presidency.	The Budget allowed for a lump deduction of 1,00 for probable savings; but the anticipation was not realized owing to payments of Royal Bonus (90), Grain Compensation (56), and extra allowance to village officers in connection with scarcity (24) which were not provided for. The excess was, however, met partly by an additional grant and partly from the savings in the provisions for temporary establishments of various kinds. The net expenditure on <i>chàvdis</i> (village offices) was much less owing to larger recoveries of popular contributions which were adjusted by deduction from charges. Service Postage charges and cost of boundary marks were also less. The contributions from the Tálukdári Estates were backward owing to the bad season in Gujárát, but the decrease was counterbalanced by recoveries of arrears from Encumbered Estates in Sind. There was also an increase in the adjustment on account of Assessment of Alienated Lands owing to an under-estimate in Sátara and revision of settlement in Dhárwár.
Total in Rupees . . .	5,49,68	5,70,75	5,67,66		
Equivalent in Sterling England . . .	£ 3,660,5 1,9	£ 3,805,0 8	£ 3,784,4 2,1		The cost of certain Appeal Cases proved to be more than was contemplated when the Budget Estimate was prepared and certain payments for stores were made which it was expected would have been made in 1910-11.
Total including England . . .	3,662,4	3,805,8	3,786,5		

Excess over Grant.

	EXCESS OVER GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
Eastern Bengal and Assam	50	...	...	...	...	...	50
Bengal	1,41	...	...	...	1,41	...	...
Total	1,91	...	...	...	1,41	...	50

83. As compared with the actuals of 1910-11 there was a large increase of 18,58 which occurred in all provinces except India. Apart from the special charges in connection with the Royal Bonus which affected all Provinces, the increases were practically anticipated and provided for. The variations were most marked in Bombay (4,06), due besides the charges

3.—Land Revenue—*concl.*

for the Royal Bonus (90), to the presence of famine conditions in some parts of the Presidency, to Grain Compensation Allowances, to the Royal Visit, the construction of *Chardis* (villages offices) and larger expenditure on the development of Salsette ; in Burma (3,12) due to payments for land taken up for public purposes, and larger commissions on revenue collections ; in Bengal (3,04) due almost entirely to the payments in connection with the reorganisation of the ministerial establishments ; in Eastern Bengal and Assam (2,87) due to additional appointments and increase in establishment charges following on the improvement of the pay of ministerial establishments and in the United Provinces (2,51) due to Royal Bonus (1,78) and higher charges under Survey and Settlement resulting from the revision of the Kanungo establishment.

84. The Budget provided for special expenditure in several Provinces. The Budget was exceeded in Bombay (92), the United Provinces (86), and India (13), but on the whole the actuals were better by 3,09. The excess in Bombay was due to the payments of Royal Bonus, Grain Compensation Allowances, and allowances in connection with the scarcity already referred to. In the United Provinces the charges in connection with the Royal Bonus more than absorbed the provision made for improving the cadre of Assistant Commissioners and Deputy Collectors, which was not carried out, and other small savings. There was a large decrease (2,39) in Madras due to the lapse of the special provision made for the revision of Taluk establishments and the pay of Deputy Tahsildars.

85. There were excesses over the Provincial grants in Eastern Bengal and Assam (50) and Bengal (1,41). In the case of the former, the excess occurred in March, when the expenditure was much in excess of the normal and was not anticipated. The excess requires the sanction of the Government of India. In the case of Bengal, the excess was considerable and was due to the payments made in March of the full amount of arrears (3,50) due to the reorganisation of the ministerial establishments with effect from May 1909. Only a portion of these charges were provided for and as the bills were paid in March, at the request of the Local Government, the amount likely to be required could not be accurately estimated in time and the grant was exceeded. The excess has since received the sanction of the Local Government.

86. In Bombay the Contract Contingent Grants were exceeded by several Collectors and a sum of Rs. 4,794 was under objection on this account. The cases are being brought specially to the notice of the Local Government.

4.—Opium.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	R 8	R 10	R 9		
Bengal . . .	1,86,49	23	28	Actuals, 1910-11, included charges of the Opium Agency since transferred to the books of the Accountant General, United Provinces.	Budget provided for expenditure of the Opium godowns only at Calcutta. Increase over Budget was due to the raising of freight on abkari opium chests carried from Calcutta to Rangoon for which a reappropriation was sanctioned by the Local Government.
United Provinces of Agra and Oudh.	... 1,76,77	1,08,46		The bulk of the decrease appeared under payments to cultivators for the reasons set forth against Budget. Absence of charges on account of the Behar agency in the year under report, coupled with the abolition of the Patna Factory in the closing months of the year also contributed towards the decrease.	There were decreases under all the minor heads generally attributable to contraction of departmental operations. Smaller outturn of crop partly owing to the failure of the 1910-11 season and partly to a considerable curtailment in 1911-12 of the area for cultivation resulted in a large saving (65,03) in the grant for payments to cultivators. The Patna and Ghazipur Factories showed decrease of 1,20 chiefly due to lower outlay on freight and manufacturing charges. The saving of 2,02 under District Staff was caused by absence of officers on leave and reduction of establishment and the consequent smaller payment of travelling allowance and by lower outlay on Commission to cultivators, transit and weighment as also on rents and taxes. The special expenditure on account of the Royal Bonus aggregated about 11.
Bombay . . .	35	35	35		
Total in Rupees . .	1,86,92	1,77,45	1,09,18		
Equivalent in Sterling	1,246,2	1,183,0	727,9		
England . . .	5	5	1,6		
Total including England.	1,246,7	1,183,5	729,5		The increase was mainly due to expenditure arising out of the International Conference at the Hague.

87. The decrease as compared both with the previous actuals (77,74) and the Budget (68,27) was the result of the contraction of departmental operations and occurred chiefly under payment to cultivators, where the expenditure was 65,03 better than the Budget and was due to curtailment of the area of cultivation and an unfavourable season in 1910-11. The large lapse due to the curtailment of the area of cultivation would appear to indicate an inaccurate Budget estimate.

5.—Salt.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	R 12,27	R 11,95	R 11,44	The decrease from the actuals of the preceding year was due to smaller expenditure on manufacture and excavation.	Manufacture of a smaller quantity of salt owing to failure of rains at the Sambhar Lake produced the betterness as compared with the Budget.
Burma . . .	28	34	27		The saving in comparison with the Budget was due to the provision made for the additional establishment for the Amherst District not having been utilized.
Eastern Bengal and Assam.	74	85	74		The provision of 7 for purchase of boats and of 1 for uniforms was not utilized. There was also some saving under salaries.
Bengal . . .	2,76	3,28	2,72		Budget for rent, steamer and boat charges was over-estimated.
Madras . . .	16,67	16,81	17,31	The increase occurred mainly under Purchase of Salt, Charges for conveying and storing salt and Petty Works for manufacture and storage of salt.	The excess over Budget was attributed to the quantity of salt manufactured in the season of 1911 having exceeded anticipations and to the model Saltern opened at Vayalur having had to be completed in 1911-12.
Bombay . . .	23,46	22,17	22,68	The actuals of the previous year included 31 on account of the conversion of the schooner "Pelican" into a steamer and the expenditure on the Udu Salt Sidings was larger in that year by 1,77. On the other hand there were payments on account of Royal Bonus and Grain Compensation in 1911-12. The expenditure on Bagging and Sewing and on Clothing was also larger.	The excess over the Budget was due to payments of the Royal Bonus and Grain Compensation for which no provision was made.
Total in Rupees . . .	56,18	54,90	55,16		
	£	£	£		
Equivalent in Sterling	374.6	366.0	367.8		
England . . .	25	5	7		
Total including England.	377.1	366.5	368.5		The demands were larger than was indicated in the forecasts received from India.

88. The expenditure was better than in 1910-11 by 1,02, the result of decreases in India (83) due to less manufacture owing to the failure of rains at the Sambhar Lakes and in Bombay (78) due to the exclusion of the bulk of the special expenditure of the previous year, and an increase in Madras (64) due to large manufactures of salt in 1911. As compared with the Budget the expenditure was greater in Madras (1,00) and Bombay (51). In Madras it was due to larger manufacture of salt in 1911 and the continuance of expenditure on the construction of the model Saltern at Vayalur and in Bombay, to the Royal Bonus and Grain Compensation Allowance.

89. An excess of 21 in Madras requires the sanction of the Government of India. The excess occurred in the closing months and was not anticipated.

6.—Stamps.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	R —15.17	R —15.63	R —15.98	The betterness as compared with the actuals of 1910-11 was due chiefly to a larger debit to the Post Office on account of cost of unified Stamps.	The betterness as compared with the Budget was the net result of larger debits to the Post Office on account of cost of unified stamps (46), smaller expenditure incurred on purchase of plain paper (9) counterbalanced by smaller recoveries from the Provincial Governments for stamp supplies (19) and an unforeseen payment of 1 on account of the Royal Bonus.
Central Provinces . .	1.18	1.30	1.27	The increase was partly due to larger sales of stamps and partly to a larger supply of Stamp Paper from Central Stores.	
Burma . . .	1.04	1.06	1.03		
Eastern Bengal and Assam.	4.05	4.46	4.45	Expenditure increased by 27 under Stamp Paper supplied from the Central Stores and by 10 under charges for sale of Stamps.	
Bengal . . .	4.28	4.38	4.38		
United Provinces of Agra and Oudh.	2.80	2.68	2.74	In 1910-11 supplies from Central Stores were larger.	Larger payment of discount consequent on increased sale of stamps and plain paper partly counterbalanced by smaller supplies from Central Stores chiefly accounted for the small increase over Budget. The excesses under the minor heads were covered by reappropriations sanctioned by the Local Government within the year.
Punjab . . .	1.63	1.70	1.77	The increase over 1910-11 occurred chiefly under Stamps supplied from Central Stores, consequent on increased sales.	Increase was due to increased supplies from Central Stores.
North-West Frontier Province.	22	22	22		
Madras . . .	4.30	4.30	4.48	Increase was due to larger charges on discount and to the purchase of self-inking embossing presses.	The excess over Budget was due to increase in discount on the sale of General and Court-Fee stamps and to the purchase of self-inking embossing presses.
Bombay . . .	2.33	2.37	2.28	A decrease in the sale of Court-Fee stamps led to a smaller charge for issues from Central Stores and to smaller payments for discount, but the Royal Bonus and Grain Compensation charges and increased charges for Establishment, Packing and Conveyance and Value of and freight on Europe Stores slightly reduced the saving.	The variations were chiefly due to a smaller number of Non-Judicial and Court-Fee Stamps issued, savings in Establishment, Packing and Postage charges, and smaller payments on account of discount on the sale of Court-Fee Stamps owing to a decrease of the corresponding Revenue.
Total in Rupees . .	6.66	6.84	6.64		
Equivalent in Sterling . .	£ 44.4	£ 45.6	£ 44.3		
England . . .	79.4	95.3	89.9		
Total England including England . . .	123.8	140.9	134.2		The decrease was due to the lower rates paid under the new contract.

90. The improvement in India as compared with previous actuals (81) and the Budget (35) was due chiefly to a larger debit to the Post Office on account of cost of unified stamps supplied.

In the Punjab an excess of 6 (Imperial) awaits the sanction of the Government of India. The Provincial excess of 4 has been sanctioned by the Local Government.

7.—Excise.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	1,70	1,55	1,52	The higher actuals in 1910-11 were on account of the charges of the Excise Laboratory at Kasauli closed from 1st January 1912.	
Central Provinces . . .	2,76	3,08	2,90	The increase was due to the gradual introduction of a revised scale of establishment and to the grant of the Royal Bonus.	The saving was due to establishments up to the full sanctioned scale not having been worked up to pending the investigation of the work of Excise Officers under the orders of the Local Administration and to the consequent delay in the selection of clerks, to the entertainment of Peons on lower rates of pay against vacancies in higher grades, and to savings under Travelling Allowance of establishment and Contingencies. The above savings were partially counterbalanced by the grant of the Royal Bonus.
Burma . . .	11,82	13,52	11,93	...	The decrease below the Budget was chiefly due to the lapse of the lump provision made for the reorganisation of the District Executive Establishment, to smaller outlay on Allowances, Supplies and Services, and Contingencies, to the non-entertainment of the full sanctioned strength of Excise Officers and to the non-utilisation of the provision made under Superintendence for the pay and allowances of Excise Inspectors.
Eastern Bengal and Assam . . .	3,11	3,14	3,21	Excluding an expenditure of 3 on Royal Bonus, charges increased by 8 in spite of a saving of 5 on hill allowances to the Head-quarters Establishments due to its removal from Shillong. The revision of the Ministerial Establishments accounted for an increase of 3 and the balance was due to larger expenditure on rewards, remuneration to coolies and purchase of gunny, twine and instruments.	The excess over the Budget was due to the revision of the Ministerial Establishments and payment of Royal Bonus in equal proportions.
Bengal . . .	8,83	9,50	9,12	Increase over 1910-11 was chiefly due to payment of Royal Bonus (10), larger payment of ministerial officers' salaries arising from the reorganization and travelling allowances.	Budget included 50 for the amalgamation of the Excise with the Salt Department which was not utilized. Excluding this, the increase over Budget was 12 due to payment of Royal Bonus.
United Provinces of Agra and Oudh . . .	3,60	3,87	3,92	The actuals for 1911-12 included charges on account of the additional Distillery staff entertained in connection with the extension to Bundelkhand and Kumaon of the contract system of supplying liquors for the full year as against a part only of the previous year, as also higher expenditure on rewards and the special charge on account of the Royal Bonus.	The small increase was covered by re-appropriation sanctioned by the Local Government within the year.
Punjab . . .	1,69	1,78	1,71	...	The decrease was due to savings partly under Salaries and partly under Contingencies counterbalanced to some extent by an increase due to the fact that the Budget did not provide for the share of pay and travelling allowance of the Inspector of Distilleries.

7.—Excise—*concl.*

Province:	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
North-West Frontier Province.	12	15	15	...	...
Madras . . .	17,74	18,71	17,84		Saving under Budget was due to a resumption of 34 from the lump provision for revision of Excise Establishments and savings under Salaries, Establishments, and Grain Compensation Allowance in the combined Salt and Excise Department, of which two-thirds is debitible to this head.
Bombay . . .	9,46	9,99	10,57	The actuals of 1910-11 included 62 on account of the recovery of establishment contribution from Opium Farmers, which has been discontinued from the 1st April 1911. On the other hand, in 1911-12 there was an increase in expenditure in consequence of the reorganisation of establishments and payments of Royal Bonus and Grain Compensation. Higher expenditure under Value of, and Freight on, Europe Stores and Conveyance of Excise Opium also contributed towards the excess.	The lump deduction of 70 for probable savings proved too high. The savings which accrued in the provisions for additional Clerical Establishments owing to delay in sanction and in the grants for Rewards to Informers, Clothing, Postage Charges, Petty Supplies and Peons' uniforms were partially appropriated to meet charges on account of Royal Bonus (1), Grain Compensation (8) and Payments to Officers of other Provinces (3). The excess over the net grant was, however, foreseen and met by reappropriations from other heads.
Total in Rupees	60,83	65,29	62,87		
Equivalent in Sterling	£ 405.5	£ 435.3	£ 419.1		
England . . .	5	1	1		
Total including England.	406.0	435.4	419.2		

91. The increase in expenditure (2,04) as compared with the previous year occurred chiefly in Bombay (1,11) and was due mainly to the discontinuance from April 1911 of the recovery of establishment contribution from Opium Farmers in that province and in all provinces to increases consequent on the reorganization of establishments.

92. As compared with the Budget expenditure was better by 2,42 due chiefly to decreases in Burma (1,59) owing largely to the lapse of the provision made for the reorganization of the District Executive Establishment and in Madras (87) for a similar cause coupled with smaller outlay on other accounts.

93. A Provincial excess of 2 occurred in March in Eastern Bengal and Assam and awaits the sanction of the Government of India.

8.—Provincial Rates.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals 1910-11.	Budget 1911-12.
Eastern Bengal and Assam.	27	31	27	.....	The Budget was not worked up to as re-valuation work commenced late in some of the Eastern Bengal Districts.
Bengal . . .	42	79	58	Increase over 1910-11 was due to payment of arrear salaries of ministerial officers.	Provision for valuation and re-valuation charges was over-estimated in Budget.
Total in Rupees	69	1,10	85		
	£	£	£		
Equivalent in Sterling	4.6	7.3	5.7		

94. The Provincial grant for Eastern Bengal and Assam was reduced by 8 during the year. The actuals exceeded the reduced grant by 4. Owing to the re-adjustment of Provinces, the excess now awaits the sanction of the Government of India.

9.—Customs.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
Burma . . .	6,44	6,00	6,51		The excess over the Budget, was mainly due to larger outlay under Temporary Preventive Officers, Overtime and Holiday Allowances, and Purchase and hire of ships and vessels and to the expenditure incurred on account of Rents, Rates and Taxes on Customs buildings.
Eastern Bengal and Assam . . .	55	56	58	The excess was due to larger expenditure on contingencies due to repair of a steam launch and purchase of a type writer.	
Bengal . . .	11,97	12,60	12,72	Increase over 1910-11 was chiefly due to larger payment of overtime allowances (40), to revision of establishment (30) and to payment of Royal Bonus (5).	The excess over Budget was due mainly to payment of Royal Bonus and was partly met by reappropriation sanctioned by the Government of India.
Madras . . .	3,66	3,99	3,87	Increase occurred mainly under Royal Bonus, Overtime, Petty construction and Repairs and Salaries of establishment.	Decrease was due to lapse of lump provisions for revision of establishment and savings due to lower rate of pay drawn by an Assistant Collector.
Bombay . . .	13,22	14,05	13,86	The increase was chiefly due to the revision of the establishment of the Sind Customs Department, payments of Royal Bonus and Grain Compensation and larger payments for Overtime Work. The share transferred from 5—Salt, was, however, less as the actuals of 1910-11 included heavy expenditure for laying rails at the Udu Salt Siding.	The delay in the revision of the Sind Customs and the Factory Excise Establishments, as also in the deputation of an officer to audit Customs House accounts, gave rise to a saving of 50. These were partly utilized for the excess in Allowances to Officers for Overtime Work (17) for the Royal Bonus (10) and Grain Compensation (4).
Total in Rupees . . .	35,84	37,20	37,54		
Equivalent in Sterling . . .	£ 238,9	£ 248,0	£ 250,2		
England . . .	7	2	5		The demands for stores were larger than was indicated in the forecast received from India.
Total including England . . .	239,6	248,2	250,7		

Excess over Grant.

		EXCESS OVER GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
		Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
Eastern Bengal and Assam . . .		1	...	...	...	...	...	1	...
Bengal . . .		3	...	...	...	...	...	3	...
Madras . . .		3	...	...	...	...	...	3	...
Bombay . . .		2	...	...	...	...	...	2	...
Total . . .		9	...	...	...	...	...	9	...

95. The increase over the previous actuals (1,70) occurred chiefly in Bengal (75) and Bombay (64) and was due to larger payments of overtime allowances, to revisions of establishment and to payments of the Royal Bonus.

96. As compared with the Budget there was an increase in Burma (51) under various heads. This was covered by reappropriation. Imperial excesses in other provinces aggregating 9 still remain to be sanctioned.

10.—Assessed Taxes.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
Total India in Rupees	4,05	4,22	4,24		
Equivalent in Sterling	£ 27,0	£ 28,2	£ 28,3		

Excess over Grant.

	EXCESS OVER GRANT.		EXCESS SANCTIONED BY IMPERIAL GOVERNMENT.		EXCESS SANCTIONED BY LOCAL GOVERNMENT.		EXCESS AWAITING SANCTION OF THE IMPERIAL GOVERNMENT.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
Bengal	3	2	...	...	...	2	3	...
Madras	1	...	...	...	...	1	...	...
North-West Frontier Province	1	...	...	...	1	...	...	...
TOTAL	5	2	...	...	1	2	4	...

97. Excesses of 3 and 1 in the Imperial portion of the charges in Bengal and Madras respectively await the sanction of the Government of India. The Provincial excess of 2 in Bengal and the Imperial (Special) excess of 1 in the North-West Frontier Province have received the sanction of the Local Government and Administration.

11.—Forest.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNTS OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	7,34	8,95	8,31	The introduction of a time-scale of pay in the Provincial Forest Service and the appointment of a larger number of Research Officers at Dehra contributed to the increase over the actuals of the preceding year.	Decrease was due chiefly to the provision in the Port Blair Budget for a slipway (40) not having been required.
Central Provinces	15,90	17,41	18,38	The average growth of expenditure calculated on the figures of four normal years was 1.74. The abnormal increase of 2,48 in the actuals of 1911-12 as compared with 1910-11 was due to a sum of 1,01 incurred on the operations undertaken to supply grass to famine-stricken districts in the Bombay Presidency and the grant of the Royal Bonus of 14.	The excess was due to the unexpected expenditure on grass operations and the grant of the Royal Bonus.
Burma . . .	40,05	43,72	42,57	Increase was due to the introduction of the time-scale of pay in the Provincial Service, the strengthening of the subordinate service and to a larger outlay on extraction of timber by Government agency counterbalanced by a falling off in departmental extraction and suspension of Khedda operations.	The decrease in comparison with the Budget was mainly caused by the curtailment of Departmental extraction of timber in the Tenasserim Circle and by the suspension of Khedda operations in anticipation of the dissolution of the department.
Eastern Bengal and Assam.	10,87	10,95	11,10	Establishment charges rose by 35 a result to which the introduction of the time scale of pay, revision of subordinate forest establishment and payment of Royal Bonus (6) and larger travelling allowance contributed. Under Conservancy and Works reduced extraction and carriage of timber to sale depots for delivery to Railway Companies caused a decrease of 17.	The completion of departmental works undertaken in the previous year for supply of timber to the Eastern Bengal State Railway and the Engineer-in-Chief in charge of the Lower Ganges Bridge for which advance payments were made in 1910-11 caused an excess of 44 over the Estimates under Timber and other produce removed from the Forests by Government Agency. The payment of a smaller share of revenue derived from the Zemindari Forests in the Garo Hills Division, the absence of sleeper operations in the Jirang shared Forests in the Khasi Hills and savings under demarcation, improvement and extension of forests caused a saving of 23 under Other charges.
Bengal . . .	6,43	7,34	7,06	Increase over 1910-11 was due to payment to the Rajah of Pora-hat on account of arrear rent, 41 and larger payment of salaries (37) due to re-organization partly balanced by smaller expenditure under other heads.	Savings in Budget were due to shortage in road-making in Singhbhum, smaller expenditure on miscellaneous improvements, and employment of Imperial officers under other Governments.
United Provinces of Agra and Oudh	12,38	13,94	13,64	Excluding from the actuals for 1911-12, the special charges on account of compensation to Colonel Ward (48), Royal Bonus (6) and the Settlement of the District Protected Forests (about 21) there was an increase of 51 only. This was mainly attributable to larger outlay on communications and buildings (40) chiefly in the Western Circle for road work in the Naini Tal district and proper housing of the Forest subordinates, on Establishment (31) chiefly due to revision of the Provincial Forest Service and development of the District Protected Forests and on fuel and turpentine operations in the Naini Tal and Chakrata divisions (10) counterbalanced by smaller payment to the Maharaja of Tehri (37).	Taking into consideration the lump provision of 38 for development of District Protected Forests there was a small decrease of 30 as compared with the Budget. There was lower outlay (40) in the Eastern Circle on Communications, buildings and improvement of Forests owing to the curtailment of operations resulting from the outbreak of cholera and want of labour, decreases aggregating 37 in the Western Circle due to the delay in undertaking the supply of fuel at Chakrata by Government Agency and smaller payment to the Maharaja of Tehri on account of his share of profits in certain leased forests as also a net saving of 25 under B.—Establishment (excluding Royal Bonus) partly owing to the

II.—Forest—*continued.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
Punjab	7,41	7,69	7,65	Increase over 1910-11 was due to the extraction of a larger quantity of fire-wood in the Lahore Division, the extension of the resin factory in the Rawalpindi Division, the introduction of the time scale of pay for the Provincial Service and the payment of Bonus, counterbalanced by a smaller expenditure in connection with the Patriata ropeway. 1910-11 also included the contribution to the Public Works Department for the improvement and maintenance of Hindustan-Tibet Road.	absence of officers on leave. The special payments to Colonel Ward for surrender of certain land and buildings (48) and higher outlay in the Western Circle on roads and buildings (18), and on account of the Royal Bonus (6) however, partly set off the decrease.
North-West Frontier Province.	72	1,00	90	Increase over 1910-11 is due to additional Executive and Provincial establishment.	The decrease was partly due to the abandonment of the execution of certain projects and partly to no seignorage having been paid on the trees in the Jhelum Circle which were not sold.
Madras	32,23	35,26	34,15	Increase was due to larger charges on construction and maintenance, larger expenditure on fire protection, payment of a special item of compensation (20), the formation of a new Circle and the introduction of the time scale of pay for the Provincial Service counterbalanced by a savings due to decrease under Firewood and Charcoal, closing of sale depôts and a decrease under Sowing and Planting.	The decrease below Budget occurred mainly under Firewood and Charcoal corresponding to the decrease under receipts and was due to the programme of departmental operations not having been fully worked up to on account of the non-renewal of railway contracts and to closure of sale depôts. There was also a decrease under Grain Compensation Allowance due to menials on the temporary establishment having been declared ineligible for it. The savings under the above heads were partly counterbalanced by increased charges on the construction of roads and bridges and on account of the formation of a new circle and the payment of Royal Bonus.
Bombay	20,70	23,20	26,61	Excluding the expenditure on famine grass (3,62), the excess of 2,32 over the actuals of 1910-11, was mostly due to increased expenditure on the reorganization of the Subordinate Forest Establishments, introduction of the time scale of pay for the officers of the Provincial Forest Service, payments of Royal Bonus and Grain Compensation Allowance, larger expenditure on collection of Mhowra and Hirda seeds, and larger supplies of timber to Depôts in the Southern Circle and of fuel to the Madras and Southern Maratha Railway.	Excluding 3,62 spent on Famine Grass operations the ordinary expenditure was 23,02. Larger collections of Mhowra seed and Hirda and larger payments for timber and firewood brought to Government Depôts caused some excess expenditure, but in consequence of orders of Government enjoining economy certain Forest works were postponed and the reorganisation of the staff was only partially introduced.
Total in Rupees	1,54,06 £	1,69,46 £	1,70,40 £		
Equivalent in Sterling	1,027,1	1,129,7	1,136,0		
England	6,2	6,5	6,2		Payments which were expected to fall within the year were made in 1910-11 and an indent estimated for under this head was transferred to Provincial Funds.
Total including England	1,033,3	1,136,2	1,142,2		